App. F. IX-4

Previous References.
S+A 16-43-2
S+A 16-43(5-6)

Later References.
S+A 10-44-1

1943. (S&A)

File No. 16-43.

Serial Nos. 849

PRESERVED
P Reserve

GENERAL AND REVENUE SECRETARIAT

Serial Nos. Two

Part B for June 1944

SUBJECT

Dearness Allowance to Non-Gazetted Officers

Extension of the grant of Dearness Allowance to all the Non-Gazetted officers

Continuation Sheet. File No. 53 Current No. 16 of 43 Page.

From

The Honorary Secretary
Mysore Non-Gazetted Officers
Association

Letter No 12 dated 5-1-41
praying that, on account of the
increase in the cost of living due
to the conditions occasioned by the
War, the officers drawing salaries
up to and including Rs 250/- p.m.
may kindly be granted dearness
allowance as in the year 1920.

At present the employees of Govt in receipt of salary of Rs 150/- and below per mensem are in receipt of dearness allowance ranging from Rs 12/-8/0 to Rs 8/- p.m.

2). The Non-Gazetted officers' Association represents that in view of the prevailing abnormal conditions, relief of similar kind in respect of the officers in receipt of salary of Rs 150/- and below per mensem may also be extended to the officers in receipt of salary of Rs 250/- and below per mensem

3) In support of their request, they quote as an instance the relief afforded to the Govt servants in the year 1920/- when High Price Allowance on sliding scale was given to all the officers (of the Non-Gazetted Ranks only) drawing salary of Rs 250/- and below. Conditions at present are in no way better than they were in 1920

3) The Govt of the Punjab appear to have sanctioned an allowance at 10/- of salary to all their employees drawing a salary of Rs 100/- and above but not exceeding Rs 250/- per mensem

4) From the statistics furnished by the controller on a previous occasion, it may be observed that there are in all 173 employees of the Non-Gazetted rank drawing salary in excess of Rs 150/- but not exceeding Rs 250/- p.m. If an allowance at the rate of Rs 15/- p.m were to be given to these officers as in the year 1920, the extra cost on this account would come to Rs 173 x 15 or Rs 2595/- p.m or Rs 15,570/- for

there are no separate figures for officers in Gazetted rank coming within this range. Similar

BZ

the next six months of the current official year.

5) Submitted for orders.

Ks
13/1/44

By
13.1.44

6) Please note by reference to the Civil List the number of Gazetted posts also coming within this limit – roughly

Amildars
Huzurs
Asst Superintendents of Police
&c.

CPOR
13/1/44

7) Excluding the officers (Gazetted) who are in receipt of emoluments of Rs. 162-8-0, to whom dearness is allowed at present, there are about 350 Gazetted officers who are drawing salary of Rs. 250/- & below.

8) The total no of employees drawing salary of Rs. 250/- & below from comes to about = 350 + 173 i.e. 523, & an allowance at the rate of Rs. 15/- p.m. were to be allowed, the extra cost per annum would be about = 523 × Rs. 15 = Rs. 7845/-. The extra cost for a period of 6 months (from 1-1-44 till the end of June 44) would be Rs. 47,070/-

9) Submitted for orders

Ks
15/1/44

By (S).

(10) At present, Dearness allowance is allowed to Gazetted, as well as non-Gazetted officers drawing Rs 150 & below. The Non-Gazetted Officers Assn pray that ~~the~~ relief may be extended to employees drawing higher pay, upto Rs 250 p.m., from 1.12.44.

11) The points for orders are:—
(1) The extension of the concession to persons drawing higher pay.
(2) Whether it need be confined to non-gazetted service
~~(2) [illegible]~~
(3) & Rate of allowance.

12) Re: (1) & (2), there is no doubt that the phenominal rise in prices has been affecting all classes of salaried servants ~~&~~ and the only question is upto what stage relief ~~can~~ can be extended by Govt. ~~consistent~~ consistent with other financial commitments of Govt. The distinction between Gazetted & non-Gazetted services for this purpose has been done away with on the last occasion. Hence any further relief will have to be extended to the Gazetted ~~officers~~ officers also drawing the pay within the limits prescribed

The high price allowances sanctioned in 1920 had been allowed to non-gazetted servants up to Rs 250 At that time, allowances had been similarly sanctioned in Madras & Bombay. In British India, 10% allowance up to Rs 250 seems to have been sanctioned so far only in the Punjab. In Madras it seems to be Rs 125, while in the case of Railways the limit of pay is Rs 200 In fact in India it is allowed up to Rs 150 The question of further relief is being urged here also. The conditions now are, if at all, worse than in 1920.

131 If the financial position permits, the further extension of relief seems deserved.

14' From rough calculations it is estimated that there are about 175 employees in the non-Gazetted and about 350 employees in the Gazetted service. At 15% p.m, the extra cost per month may come to Rs 7875 p.m. (There are some temporary appointments newly created also). The extra cost for 6 months will be Rs 47250 or nearly Rs 50,000 for the current year.

525 x 15 / 7875

WD 1140—GPB—50,000—5-11-42

Dearness Allowance to Govt. Employees

Continuation Sheet. File No. Current No. of Page.

15) The date from which the addl. relief if any, may be given is also for orders.

GOL 15/1

1073.

For Ly

16) In view of the difficult conditions now prevailing, some relief seems called for in respect of all employees drawing a pay of Rs 250 and below. No distinction need be made between garnetted and un-garnetted Wards.

17). As suggested above, a uniform rate of Rs 15/- may be fixed, and granted from the first of this month.

18) The extra Cost for the current year is estimated to come to Rs 60000/- (for five months)

19) If the Dewan approves, this subject may be considered at the next Council meeting

Dewan] 15 Jly

Ch. Secy] 20) 17 Jly
W/C

16/1/44

Put up with a few Words
WW
16/1/44

CB.

WW
17/1/44

For Disposal at a meeting. **No. C. 570**

..... 19 43.44

GENERAL AND REVENUE SECRETARIAT

Council Matter

Subject

22) Extending the concession of the grant of Dearness Allowance to officers (Gazetted and non-Gazetted) drawing a salary from Rs.150/- to 250/- p.m.

Circulated to the Council of Ministers.

By Order,

17th January 194 4. *Chief Secretary to Government.*

---

25) 4143 18.1.44. **Minister for Revenue and Law.** 23) 14.1.44

4531 29/1/44 **Minister for Public Works.** 24) 21.1.

Minister for Local Self-Government and Public Health. 25) 21.1.44

4102 24.1.44. **Minister for Industries and Commerce.** Supplies. 26) 27/1

Minister for Education. 27) 28/1/44

WD 02721 - GPB - 800—24-4-43

28) CD. 29/1/44

e570

Subject. -

29) Extending the concession of the grant of Dearness Allowance to officers (Gazetted and Non-Gazetted) drawing a salary from Rs.150/- to Rs.250/- per mensem.

.....

OPINION OF THE COUNCIL.

33) Submitted with a draft to the Residency.

28/2

34) GOI 29/2

35) Mine 1/3 44

To

The Secretary to the
Hon'ble the Resident in Mysore
No Pol 1819 dated 3.3.44
Calls for the information re: the
nature & extent of relief that has been
afforded to the several classes of
Govt Employees & pensioners by the
Govt of India as well as the Provincial
Govts of Bombay, Madras, Bengal, U.P
& the Punjab.

36) The receipt of particulars
from the Residency is awaited.

37) In the meanwhile, a
cutting from the Indian Express
dated 18th March 1944 embodying
the rates of Dearness Allowance granted
to the Employees of the Central Govt
is forwarded for information.

38) "In the B Class areas, the
respective dearness allowances are raised
from Rs 8-8-0 to Rs 11/- in the case of the
employees drawing below Rs 40/- p.m.

X For purposes of this allowance the following towns are classified as coming within Area B —
Ahmedabad
Allahabad
Bangalore
Benares
Cawnpore
Delhi
Lahore
Lucknow
Madras
Poona
Of these only 5 [illegible] etc

A copy of the Gazette of India dt 4.3.44 regarding Dearness allowance sanctioned to the Govt Servants is also put up

Rs 20/3/44

and from Rs 11/- to Rs 14/- in the case of the employees drawing between Rs 40/- & Rs 200/- (increase to a fixed limit of Rs 125/-), the existing rate corresponding into several slabs from 1-3-1944"

Rs 20/3/44

By 20/3

39) The question dealt with in this file is the request of Non-Gazetted Officers Assn. for extending the benefit of Dearness Allowances to Govt. servants drawing a pay above Rs 150 p.m. In the office Notes a uniform rate of Rs 15/= was proposed (~~granted~~) for employees drawing above Rs 150/= up to Rs 250 at an extra cost of about Rs 8,000 p.m. The question was considered in Council on 18.2.44 when it was ordered to "lie over for the present", and in the meantime fuller & accurate information was asked to be obtained from other Provinces.

40) An official requisition has been made through the Residency for supply of authentic information regarding the nature & extent of relief in Br. India. It may take some

time for the information being received from the Residency.

4) In the meanwhile, the Govt. of India have announced the grant of enhanced rates of Dearness allowance with effect from 1st ~~Sept~~ March 1944. From the Press cutting put up it is seen that for "A" class areas (Bombay &) relief is given up to Rs 250/-, while in "B" class areas (in which Bangalore may be classed) relief is extended up to a pay of Rs 200. The Railway Dept. is regulated by separate orders in Br. India vide rates sanctioned in G.I. Notfn dt. 1.9.44.

(Govt. India notification dt 21-9-44 ~~Pl. 20~~ 'S')

~~Pl E~~ J

~~Pl B~~ Z

4a) Our existing rates are indicated in the statement put up below. It is for orders whether any action need be taken here also to —

(1) Raise the limit of pay above Rs 150 p.m.

(2) Enhance the scale of allowances generally on ~~Indian~~ Bombay lines.

[Some other facilities such as supply of food stuffs at concession rates seem to be also afforded in Br. India. Accurate information is not available regarding these]

21/3

Fin Sec

[redacted] 218

Continuation Sheet. File No. Current No. Page.

43) For favour of [illegible]
Wales, the [illegible] of the
Residency will be [illegible]
Dewan]

21/44

[illegible] 44) 9/44

23/3/44 Sus

PWS

From

The Secretary to the Hon'ble
the [illegible] the Resident
Bangalore

Letter No D. F 418-W/43-2 A II dated
[illegible] 29-4-44

Forwards copies of the Order sanctioning enhanced rates of
Dearness Allowance to the employees
of the Provincial Govts of Bombay,
Bengal, U. P, Madras etc.

A statement showing
the rates of dearness allowance
sanctioned to the employees of the
Govt of India & of the various
Provincial Govts such as, the Punjab,
Bombay, U P, Madras & Bengal,
and rates of allowance sanctioned
here, is put up for

[illegible] for [illegible], with

Subst for [illegible] with

reference to the instructions of the Council as recorded on 18/2/44 (Vide para 30).

[Sanction to the present rates of D.A. expires on the 30th June 44. As such it is for consideration whether the allowance be not continued beyond June 1944. Provision has, however been made in the Budget for 1944-45 to meet the necessary expenditure under this item (at existing rates) estimated at Rs 30/- lakhs, in respect of Depts other than commercial Depts, & capital Works at 2 lakhs in respect of Electrical Dept].

Vrs 6/5/44

When the question was considered in Council on 18.2.44, it was ordered that fuller & more accurate information be obtained as to rates of Dearness allowance sanctioned in Br. India Provinces.

Copies of G.O.s issued by the Govt of India and the Provincial Govts. have been accordingly obtained and the information collected

has been tabulated in the consolidated Statement put up. (The Rly rates also are noted therein) 2

It is seen that while the Govt of India have allowed grant of allowance to officials drawing upto Rs 250 in some places, up to Rs 200 in less costly places & up to Rs 150 in still less costly places; the Govt. of Madras have since abolished all distinctions between one place & another on the ground of costliness of a place & sanctioned uniform rates of allowance as under: - Below Rs 40 : Rs 10 p.m. 7170

From Rs 40 to Rs 200 : Rs 13 p.m.

For orders

CPO 8/5 13069

Note

Statement (Fl 2) gives full information required in the Council Resn.

Ch. Secy 7.5.44

WLC 7.5.44

Subd for perusal. If appd, this will be placed in the next Council meeting.

Submitted with circulation Memo

Jr 17/5/44. WD 17/5/44

17.5.44

17 MAY 1944

WD 11/5/44

new 14/5/44

WD 16/5/44

For Disposal at a meeting.

No. C. 971

..... 1943-44.

GENERAL AND REVENUE SECRETARIAT

Council Matter

Subject

Extending the concession of the grant of Dearness Allowance to officers (Gazetted and non-Gazetted) drawing a salary ~~from~~ above Rs.150/- and up to Rs.250/- p. m.

Circulated to the Council of Ministers.

By Order,

17/5/ ..... 1944.

Chief Secretary to Government.

7486 20/5/44. **Minister for Revenue and Law.**

7525 22/5 **Minister for Public Works.**

8158 2315 **Minister for Local Self-Government and Public Health.**

7540 24.5.44 **Minister for Industries and Commerce.**

1631 26/5/44 **Minister for Education.**

WD 2721—GPB—300—24-4-43

9218 4767

Subject :-

Extending the concession of the grant of Dearness Allowance to Officers (Gazetted and Non- gazetted) drawing a salary above Rs. 150/- and up to Rs. 250/- P.M.

OPINION OF THE COUNCIL.

Financial Secretary
with compliments.

Please take action re: continuance of allowance at present rates
CPR 21/6

Action has been taken separately
KS 22/6/44

THE MYSORE NON-GAZETTED OFFICERS' ASSOCIATION
CUBBON PARK, BANGALORE.

No. 12

Dated Bangalore, 5th January 1944.

FROM

THE HONORARY SECRETARY,
Mysore Non-Gazetted Officers' Association,
Bangalore.

To

PRADHANA SIROMANI
N. MADHAVA RAU, Esqr., B.A., B.L., C.I.E.,
Dewan of Mysore.

Sir,

The members of the Mysore Non-Gazetted Officers' Association feel highly grateful to the Government for having granted recently Dearness Allowance to employees in receipt of salaries in excess of Rs.80/- and upto Rs.150/- per mensem.

In this connection, they beg leave to represent that, while the Government have been magnanimous enough to extend the concession to employees receiving salaries upto Rs.150/-, the benefit is denied to those in receipt of salaries about Rs.150/- Employees in receipt of salaries between Rs.150/- and Rs.250/- p.m. are the hardest hit in these days. By the time the few fortunate men reach that level of salary, they are usually burdened with large families. In addition to the cost of food stuffs, they have to incur heavy expenditure on account of clothing, education of children, marriages, medical charges, etc. It need hardly be pointed out that the prices of clothing, drugs, educational equipments, etc., have all gone up much more abnormally than those of foodstuffs. Consequently, they have been running into debts and are quite unable to meet their obligations.

The hard condition of these subordinates is accentuated by the fact that they cannot easily resort to self-denial even in respect of personal needs. For instance, they have got to avoid slovenly raiment just for the sake of commanding some respect from those whose work they have to supervise. May be, they have got used to a certain type of life in the fag end of their career.

They have rigidly reduced that level by more than half, and yet, because of the very high cost of things, they have not been able to make both ends meet.

Sir, in fact, the middle class so called, practically starts from this rung and they stand in dire need of sympathy from Government.

It is therefore prayed that dearness allowance may be very kindly extended upto a salary of Rs.250/- p.m. as already prayed for, with effect from 1st December 1943, with the usual marginal concession. The extra cost on this account may not be much, after all. There are about 90 such employees of the non-gazetted rank in Bangalore City, and 80 in other places. If the concession is extended to all these and dearness allowance granted - say at Rs.15/- p.m. as was granted in the year 1920 - the extra cost may not be more than Rs.2,500/- per mensem. If the Gazetted ranks in receipt of salaries within the said ranges are also given this relief, it may be another Rs.2,500/- p.m. This extra cost, it may be mentioned, is inconsiderable, when compared with what is now being spent on this account. But the effect is really immense in the shape of necessary relief and contentment to an important and hard-hit classes of employees.

They, therefore, earnestly pray that this humble representation may be favourably considered and relief granted retrospectively. They once again express their sincere gratefulness to the Government for the grant of Dearness Allowance.

In conclusion, they beg to request that, if the Dewan is so pleased and kindly finds the time, an interview may be granted, so that some members thereof might make their submission to the Dewan in person.

Yours most obediently,

for [illegible] Secretary.

N. Venkata Rao.

5.1.1944.

Memo of representation by the Non-Gazetted Officers:

drawing a pay above Rs.60/- upto Rs.250/-

1. Cost of living has trebled. Rice has gone up from 8 seers to 3 seers a rupee. Ragi - 16 seers to 6 seers. Dhall - 6¼ seers to 1⅝ seers. Soji - 3½ annas to Rs.10 a seer. Fuel - 7 mds. to 3 mds. and even less a rupee. Charcoal - 15 annas to Rs.3-8-0 a bag. Butter - Rs.1-4-0 to Rs.4/2/- a viss. Oil - 9 annas to Rs.1-8-0 a viss. Piecegoods 8 annas to Rs.1-12-0 a yard.

2. Non-Gazetted Officers are generally indebted and even in normal times they could not save anything; hence they find it hard to meet their debt obligations now.

3. Higher pay is reached only at the fag-end of the service when they have heavy commitments such as large family, education of children, medical charges, marriages and other social obligations.

4. In 1920 when the State revenues were a little more than half of what it is now and prices of commodities were lower, relief was granted up to a pay of Rs.250/-

5. These belong to essential services and with the worries consequent on the increased cost of living, efficiency may suffer.

6. Non-Gazetted Officers who have fixed income have only to look to Government for relief unlike labourers and business men who get better return now.

7. Hence we request that the concession of dearness allowance may kindly be extended to officials drawing pay above Rs.60/- upto Rs.250/-

8. As an alternative, it is suggested that essential articles such as rice, ragi, dhall and fuel may be arranged to be supplied to the non-gazetted officers at pre-war rates.

STA
~~C~~ 16-43-9

No. Pol. 1819
D. 3rd March

To the Secretary to the
Hon'ble the Resident
in Mysore

Sir,

I am directed to state that the Govt. of Mysore will be obliged if you can kindly obtain and furnish ~~full~~ information regarding the nature and extent of relief that has been afforded to the several Classes of Govt. employees and pensioners, by the Govt. of India, as well as by the Provincial Governments in the marginally noted Provinces of British India, in view of the high cost of living at present.

The favour of an early reply is requested.

I have etc

Secretary to Govt
Fin Dept.

Madras
Bombay
Punjab
Bengal.
U. P.

M. 32424 & 29.3.44

Memo of points represented to the Dewan at the interview of the deputation of N.G.Os on 24th March 1944.

M. 1812.

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1. Central Government's announcement of increase of dearness allowance to Rs.18/- a month to those in receipt of pay up to a limit of Rs.250/- a month. This is in addition to Cost Price Canteens established for Government servants for which a provision of 41 lakhs of rupees has been added to the revised estimate (vide Finance Member's speech). This shows that even before the recent liberalisation of the dearness allowance, the Government servants were being given relief in addition to the old rate of dearness allowance.

2. Madras Government - The old rates of pay which were reduced by the Congress Ministry have since been restored. Those rates were themselves more generous than those obtaining in Mysore. The same scale of pay could not be introduced here for financial reasons though representations were made.

Travelling Allowance Rules have been liberalised; as also leave rules.

The servants in the City of Madras are getting allowance known as Presidency Allowance or House Rent Allowance.

3. At the recent meeting of the N.G.Os' Association, Madras, it was represented that a temporary increase of pay of all N. G. Os. to the extent of 50 per cent be kindly allowed in lieu of dearness allowance. Sir Norman Strathie, Advisor to the Governor, said that the "matter was before Government and that something would come out of it".

As the Dewan is kindly aware, the Punjab Government have already raised the pay limit to Rs.250/- for purposes of dearness allowance.

4. Above all, in most of the British Indian Provinces the Supply and the other War Time Departments have absorbed a good many incumbents at a very high scale of pay and seriatim promotions from the lower ranks have helped the poor N.G.Os. to a large extent. Coming closer home, the Secretariat, for example, has absolutely no scope in the said direction.

5. The prices are soring higher and higher day by day. To mention only a few instances, firewood is selling at 2 maunds a rupee, and even at this rate, it is not available. Milk, Dhal and manyother essential items have touched a frightening level of price which none of the N.G.Os can afford to pay.

6. As already submitted, this class of N.G.Os. between the pay limits of Rs.150 - 250 is, it could be said, the hardest hit, for the chief reason that these have reached a stage in their life where any amount of sacrifice in daily living does not enable them to cope with the present day economic conditions. At the top of all these, the busfare has recently been increased with the result that this has come as an additional hit to the already hard hit class. Sir, to submit the least, the very subsistence of this class of servants has become precarious, and it is now the time for the gracious Dewan to come to their rescue by granting not less than 20 per cent of pay by way of increase from at least 1.12.1943. It may also be submitted in this connection that there is a strong case for the increase of the present rate of dearness allowance even to those at a pay of Rs.150/-.

2218

It is also prayed that rationed articles, fuel and other necessaries may be kindly arranged to be supplied to the N.G.Os. at pre-war rates.

Receipt of particulars from the Residency is awaited.

Submitted for orders.

A reminder may issue in view of this representation

Vr. 28/3/41

It is too early to send a formal official reminder.

M. bring up. GSR 28/3.

R.O. instructions & action taken accordingly

Vr. 29/3

Sub 29/3

F 38 1 & I 1944 Pol 2023

15

17.4.44

...copy of the ... paper is forwarded to the Secretary to the Government of His Highness the Maharaja of Mysore, Financial Department, in continuation of letter from the Residency No.DP.418-40/Gen.(II), dated the 14th April 1944.

By order, etc.,

P.K. Narayana Swami

for SECRETARY TO THE RESIDENT.

Letter from the Secretary to the Government of the Punjab, Finance Department, No.1068-F-44/26363, dated the 29th March 1944, with enclosures.

BJ

ORDER OF THE GOVERNOR OF THE PUNJAB

THE Punjab Government have had under consideration the question of affording some measure of relief to pensioners in receipt of small pensions on account of the increased cost of living due to war. After carefully considering the question the Governor of the Punjab is pleased to decide that all pensioners whose pensions are debitable to the revenues of the Punjab Government shall be granted a temporary increase in their pensions on the following scale :—

	Rs.
Pensions not exceeding Rs. 20 per mensem ..	3 per mensem.
Pensions exceeding Rs. 20 per mensem but not exceeding Rs. 40 per mensem.	4 per mensem.

Pensioners in receipt of pensions exceeding Rs. 40 per mensem but not exceeding Rs. 44 per mensem shall receive such an amount as would bring their pension to Rs. 44 per mensem.

Pensions for this purpose shall include the commuted portion also, if any.

2. This increase is sanctioned for a period of one year with effect from the 1st November 1943, and will be drawn on pensions due in December 1943.

I have, etc.
C. N. CHANDRA
Secretary to Government Punjab
Finance Department

No. 4353-FR-43/87110 (Fin.—Regn.), dated 31st December 1943.

COPIES are forwarded to all Heads of Departments, Commissioners of Divisions, District and Sessions Judges and Deputy Commissioners in the Punjab.

By order
S. D. CHOPRA
Assistant Secretary to Government, Punjab
Finance Department

No. 4353-FR-43/87111 (Fin.—Regn.), dated 31st December 1943

A COPY is forwarded to the Accountant-General, Punjab, for issuing necessary instructions to all Treasury Officers in the Punjab.

The additional expenditure involved should be taken into account in the revised estimates of the current financial year.

By order
S. D. CHOPRA
Assistant Secretary to Government Punjab
Finance Department

Copies are forwarded to all Administrative Secretaries to Government, Punjab, for information.

S. D. CHOPRA
Assistant Secretary to Government Punjab
Finance Department

U. O. No. 4353-FR-43, 31st December 1943.

1437 CS—1500—6-1-44—SGPP Lahore

No. 3074-1133-SF-43/61390 (Fin.—Genl.)

FROM

C. N. CHANDRA, Esq., I.C.S.

Secretary to Government Punjab
Finance Department

To

ALL HEADS OF DEPARTMENTS AND THE HIGH COURT, COMMISSIONERS OF DIVISIONS, DISTRICT AND SESSIONS JUDGES AND DEPUTY COMMISSIONERS IN THE PUNJAB

Finance/General *Dated the 30th September 1943*

Subject :—SCHEME FOR THE GRANT OF DEARNESS ALLOWANCE TO GOVERNMENT SERVANTS

SIR,

I AM directed to invite a reference to Punjab Government letter No. 1468-F-43/27624 (Fin.—Genl.), dated the 20th April 1943, on the subject noted above and to state that, with a view to alleviate distress among low paid Government servants caused by abnormally high prices, the Governor of the Punjab is pleased to sanction the further revision of the rates of dearness allowance as indicated below :—

	Rate of dearness allowance per mensem
	Rs. A. P.
Government servants on pay up to Rs. 20	8 8 0
Government servants on pay exceeding Rs. 20 but not exceeding Rs. 30.	9 8 0
Government servants on pay exceeding Rs. 30 but not exceeding Rs. 40.	11 0 0
Government servants on pay exceeding Rs. 40 but not exceeding Rs. 60.	12 0 0
Government servants on pay exceeding Rs. 60 but not exceeding Rs. 100.	14 0 0
Government servants on pay exceeding Rs. 100 but not exceeding Rs. 150.	10 per cent of pay or Rs. 14 per mensem whichever is greater.
Government servants on pay exceeding Rs. 150 but not exceeding Rs. 250	10 per cent of pay.

Government servants in receipt of pay exceeding Rs. 250 but not exceeding Rs. 275 per mensem will draw dearness allowance at such rates as will raise their total emoluments to Rs. 275 per mensem.

2. In calculating the allowance at 10 per cent of pay where admissible the fraction of a rupee will be ignored.

3. Gazetted officers whose pay falls within the limits prescribed in paragraph 1 above will also be entitled to the grant of dearness allowance.

4. The revised rates of dearness allowance will have effect from the 1st of June, 1943, that is, in respect of salaries that were due for payment on the 1st of July 1943.

5. Every effort should be made to meet the extra expenditure involved from within the sanctioned grant at your disposal.

I have, etc.

C. N. CHANDRA
Secretary to Government, Punjab
Finance Department

GOVERNMENT OF BENGAL.

Finance Department.

Finance.

MEMORANDUM.

No. 685F

Calcutta, the 27th March 1944.

Dearness allowance.

The Government of Bengal are pleased to direct that with effect from 1st April 1944 the dearness allowance, basic and supplementary, admissible under Memorandum No. 1975F., dated 20th August 1942, and subsequent Memoranda on the same subject shall, until further notice, be a single consolidated dearness allowance at the rates specified below:—

(*i*) Area—Calcutta, Howrah (Sadar), Alipore (Sadar) and Darjeeling district—

(*a*) Government servants drawing pay of Rs. 34 and below—Rs. 11 per mensem.

(*b*) Government servants drawing pay between Rs. 35 and Rs. 250 inclusive—Rs. 15 per mensem.

(*c*) Government servants whose pay exceeds Rs. 250 but does not exceed Rs. 264—Such amount as together with the pay will equal Rs. 265 per mensem.

(*ii*) Area—Rest of Bengal—

(*a*) Government servants drawing pay of Rs. 34 and below—Rs. 11 per mensem.

(*b*) Government servants drawing pay between Rs. 35 and Rs. 150 inclusive—Rs. 13 per mensem.

(*c*) Government servants whose pay exceeds Rs. 150; but does not exceed Rs. 162—Such amount as together with the pay will equal Rs. 163 per mensem.

R. L. WALKER,

Secretary to the
Government of Bengal.

Memo. No. 685/1(130)-F.

Copy forwarded to the several departments including Finance (Accounts) Department; the Secretary to the Board of Revenue, Bengal; Director of Public Instruction, Bengal; Surgeon-General with the Government of Bengal; Inspector-General of Police, Bengal; Inspector-General of Prisons, Bengal; Superintending Engineers; Commissioners of Divisions; District Officers; District and Sessions Judges; Conservator of Forests, Bengal; Commissioner of Excise, Bengal; Director of Agriculture, Bengal; Director of Land Records and Surveys, Bengal; Advocate-General, Bengal; Director of Public Health, Bengal; Inspector-General of Registration, Bengal; Commissioner of Police, Calcutta; Superintendent and Remembrancer of Legal Affairs, Bengal; Chief Judge, Small Cause Court, Calcutta; Secretary to His Excellency the Governor of Bengal; Military Secretary to His Excellency the Governor of Bengal; Administrator-General and Official Trustee, Bengal; Registrar of Co-operative Societies, Bengal; Chief Presidency Magistrate, Calcutta; Chief Engineer, Public Health Department, Bengal; Nautical Surveyor, Chittagong; Superintendent, Royal Botanic Garden and Cinchona Cultivation, Bengal; Veterinary Adviser to the Government of Bengal; Municipal Magistrate, Calcutta; Commissioner for Workmen's Compensation, Bengal; Superintendent, Government Printing, Bengal; Director of Industries, Bengal; Ven'ble the Archdeacon of Calcutta; Presidency Senior Chaplain, Church of Scotland, Calcutta; Protector of Emigrants and Superintendent of Emigration, Calcutta; Coroner of Calcutta; Chief Inspector of Factories, Bengal; Registrar, Joint Stock Companies, Bengal; Chief Inspector and Secretary, Smoke Nuisances Commission, Bengal; Labour Commissioner, Bengal; Press and Forms Manager, Bengal; Electrical Adviser and Chief Electric Inspector, Bengal; Secretary, Public Service Commission, Bengal; Commissioner of Commercial Taxes, Bengal; and the Accountant-General, Bengal; for information.

S. K. GHOSH,
Assistant Secretary to the Government of Bengal.

FINANCE DEPT.—*Finance.*
CALCUTTA:
The 27th March 1944.

BGP-43/4-11725E-1,600

GOVERNMENT OF BENGAL.

Finance Department.

Audit.

MEMORANDUM No. 629F.

Calcutta, the 5th February 1943.

Government are pleased to sanction for the month of February 1943 and until further notice, a supplementary dearness allowance at the same rates and subject to the same conditions as that sanctioned for the month of January 1943 in paragraph 2 of the Government of Bengal, Finance Department Memo. No. 80F., dated the 11th January 1943.

R. L. WALKER,

Secretary to the Government of Bengal.

No. 629/1(130)F.

Copy forwarded to the several departments including Finance (Accounts) Department; Director of Public Health, Bengal; Surgeon-General with the Government of Bengal; Inspector-General of Police, Bengal; Inspector-General of Prisons, Bengal; Inspector-General of Registration, Bengal; Director of Public Instruction, Bengal; Director of Land Records and Surveys, Bengal; Director of Agriculture, Bengal; Director of Industries, Bengal; Commissioner of Excise, Bengal; Board of Revenue, Bengal; Chief Engineer, Public Health Department, Bengal; Principal Officer, Mercantile Marine Department, Calcutta; Nautical Surveyor, Chittagong; Presidency Senior Chaplain, Church of Scotland,

Calcutta; Protector of Emigrants and Superintendent of Emigration, Calcutta; Conservator of Forests, Bengal; Commissioner of Police, Calcutta, Chief Presidency Magistrate, Calcutta; Municipal Magistrate, Calcutta; Coroner of Calcutta; Chief Inspector of Factories, Bengal; Administrator-General and Official Trustee, Bengal; Superintendent, Government Printing, Bengal; Ven'ble the Archdeacon of Calcutta; Superintendent, Royal Botanic Garden, Calcutta; Superintendent, Cinchona, Mungpoo, Darjeeling; Superintendent and Remembrancer of Legal Affairs, Bengal; Registrar, Co-operative Societies, Bengal; Registrar, Joint Stock Companies, Bengal; Chief Inspector and Secretary, Smoke Nuisances Commission, Bengal; Chief Inspector of Boilers, Bengal; Director of Civil Supplies, Bengal; Commissioner for Workmen's Compensation, Bengal; Labour Commissioner, Bengal; Press and Forms Manager, Bengal; Military Secretary to His Excellency the Governor of Bengal; Secretary to His Excellency the Governor of Bengal; Advocate-General, Bengal; Electrical Adviser and Chief Electric Inspector, Bengal; Veterinary Adviser to the Government of Bengal; Accountant-General, Bengal; Chief Judge, Small Causes Court, Calcutta; Secretary, Public Service Commission, Bengal; Commissioner, Commercial Taxes, Bengal; Superintending Engineers; Commissioners of Divisions; District Officers; and District and Sessions Judges; for information.

B. N. CHAKRAVARTY,
Deputy Secretary to the Government of Bengal.

CALCUTTA :
The 5th February 1943.

BGP-4213-10819E-2M

GOVERNMENT OF BENGAL.

Finance Department.

Finance.

MEMORANDUM.

No. 664-F.

Calcutta, the 24th March 1944.

Supply of foodstuffs to Government servants at concession rate.

Government are pleased to direct that with effect from 1st April 1944 the concessions sanctioned in Finance Department Memo. No. 1008-F., dated 20th March 1943, shall be admissible to gazetted officers whose pay does not exceed Rs. 300 per mensem.

2. The word "pay" as used in this order has the same meaning as in the Note below paragraph 1 of the Dearness Allowance Order issued with the Government of Bengal, Finance Department, Memo. No. 1975-F., dated 20th August 1942, as subsequently amended.

R. L. WALKER,
Secretary to the Government of Bengal.

No. 664/1(130)-F.

Copy forwarded to the several departments including Finance (Accounts) Department; the Secretary to the Board of Revenue, Bengal; Director of Public Instruction, Bengal; Surgeon-General with the Government of Bengal; Inspector-General of Police, Bengal; Inspector-General of Prisons, Bengal; Superintending Engineers; Commissioners of Divisions; District Officers; District and Sessions Judges; Conservator of Forests, Bengal; Commissioner of Excise, Bengal; Director of Agriculture, Bengal; Director of Land Records and Surveys, Bengal; Advocate-General,

Bengal; Director of Public Health, Bengal; Inspector-General of Registration, Bengal; Commissioner of Police, Calcutta; Superintendent and Remembrancer of Legal Affairs, Bengal; Chief Judge, Small Cause Court, Calcutta; Secretary to His Excellency the Governor of Bengal; Military Secretary to His Excellency the Governor of Bengal; Administrator-General and Official Trustee, Bengal; Registrar of Co-operative Societies, Bengal; Chief Presidency Magistrate, Calcutta; Chief Engineer, Public Health Department, Bengal; Nautical Surveyor, Chittagong; Superintendent, Royal Botanic Garden and Cinchona Cultivation, Bengal; Veterinary Adviser to the Government of Bengal; Municipal Magistrate, Calcutta; Commissioner for Workmen's Compensation, Bengal; Superintendent, Government Printing, Bengal; Director of Industries, Bengal; Ven'ble the Archdeacon of Calcutta; Presidency Senior Chaplain, Church of Scotland, Calcutta; Protector of Emigrants and Superintendent of Emigration, Calcutta; Coroner of Calcutta; Chief Inspector of Factories, Bengal; Registrar, Joint Stock Companies, Bengal; Chief Inspector and Secretary, Smoke Nuisances Commission, Bengal; Labour Commissioner, Bengal; Press and Forms Manager, Bengal; Electrical Adviser and Chief Electric Inspector, Bengal; Secretary, Public Service Commission, Bengal; Commissioner of Commercial Taxes, Bengal; and the Accountant-General, Bengal; for information.

S. K. GHOSH,
Assistant Secretary to the Government of Bengal.

FINANCE DEPT.—*Finance.*

CALCUTTA:
The 24th March 1944.

BGP-43/4-11658E-1,800

GOVERNMENT OF BENGAL.

Finance Department.

Finance.

MEMORANDUM.

No. 1214F.

Calcutta, the 10th April 1943.

Supply of foodstuff to Government servants at concession rates.

Government are pleased to direct that with effect from the date of this order, the concessions sanctioned in Finance Department memorandum No. 1008F., dated the 20th March 1943, shall also be admissible to any non-gazetted Government servant whose pay does not exceed Rs. 300 per mensem.

2. The word "pay" as used in this order has the same meaning as in the Note below paragraph 1 of the dearness allowance order issued with Government of Bengal, Finance Department, memorandum No. 1975F., dated the 20th August 1942, as subsequently amended.

3. This order does not apply to officers mentioned in the first part of paragraph 6 of the Government of Bengal, Finance Department, memorandum, dated the 20th March 1943, referred to above.

R. L. WALKER,

Secy. to the Govt. of Bengal.

No. 1214/1(130)F.

Copy forwarded to the several departments including Finance (Accounts) Department; Director of Public Health, Bengal; Surgeon-General with the Government of Bengal; Inspector-General of Police, Bengal; Inspector-General of Prisons, Bengal; Inspector-General of Registration, Bengal; Director of Public Instruction, Bengal; Director of Land Records and Surveys, Bengal; Director of Agriculture, Bengal; Director of Industries, Bengal; Commissioner of Excise, Bengal; Board of Revenue, Bengal; Chief Engineer, Public Health Department, Bengal; Principal Officer, Mercantile Marine Department, Calcutta; Nautical Surveyor, Chittagong; Presidency Senior Chaplain, Church of Scotland, Calcutta; Protector of Emigrants and Superintendent of Emigration, Calcutta; Conservator of Forests, Bengal; Commissioner of Police, Calcutta; Chief Presidency Magistrate, Calcutta; Municipal Magistrate, Calcutta; Coroner of Calcutta; Chief Inspector of Factories, Bengal; Administrator-General and Official Trustee, Bengal;

Superintendent, Government Printing, Bengal; Ven'ble the Archdeacon of Calcutta; Superintendent, Royal Botanic Garden, Calcutta; Superintendent, Cinchona, Mungpoo, Darjeeling; Superintendent and Remembrancer of Legal Affairs, Bengal; Registrar, Co-operative Societies, Bengal; Registrar, Joint Stock Companies, Bengal; Chief Inspector and Secretary, Smoke Nuisances Commission, Bengal; Chief Inspector of Boilers, Bengal; Director of Civil Supplies, Bengal; Commissioner for Workmen's Compensation, Bengal; Labour Commissioner, Bengal; Press and Forms Manager, Bengal; Military Secretary to His Excellency the Governor of Bengal; Secretary to His Excellency the Governor of Bengal; Advocate-General, Bengal; Electrical Adviser and Chief Electric Inspector, Bengal; Veterinary Adviser to the Government of Bengal; Accountant-General, Bengal; Chief Judge, Small Cause Court, Calcutta; Secretary, Public Service Commission, Bengal; Commissioner, Commercial Taxes, Bengal; Superintending Engineers; Commissioners of Divisions; District Officers; District and Sessions Judges; Relief Control Officer, Calcutta and Additional Deputy Secretary, Revenue Department; for information.

B. N. CHAKRAVARTY,
Deputy Secretary to the
Government of Bengal.

CALCUTTA:
FINANCE DEPT.—*Finance,*
The 10th April 1943.

BGP-4314-1249E-1.800

GOVERNMENT OF BENGAL.

Finance Department.

Audit.

MEMORANDUM.

No. 2800-F.

Calcutta, the 30th December 1942.

Government are pleased to direct that the following amendment shall be made to the Dearness Allowance Order issued with the Government of Bengal, Finance Department memorandum No. 1975-F., dated the 20th August 1942, namely:—

For items (*b*) and (*c*) under "Area—Calcutta, Howrah (Sadar), Alipore (Sadar), Darjeeling District" in paragraph 1 of the said Order, *substitute* the following:—

"(*b*) Government servants drawing pay between Rs. 35 and Rs. 150 inclusive—Rs. 9 per mensem.

(*c*) Government servants whose pay exceeds Rs. 150 but does not exceed Rs. 158—Such amount as together with the pay will equal to Rs. 159 per mensem."

2. This shall have effect from the 1st December 1942.

R. L. WALKER,

Secretary to the Government of Bengal.

No. 2800/1(78)-F.

Copy forwarded to the several departments including Finance (Accounts) Department; Director of Public Health, Bengal; Surgeon-General with the Government of Bengal; Inspector-General of Police, Bengal; Inspector-General of Prisons, Bengal; Inspector-General of Registration, Bengal; Director of Public Instruction, Bengal; Director of Land Records and Surveys, Bengal; Director of Industries, Bengal; Commissioner of Excise, Bengal; Board of Revenue, Bengal; Chief Engineer, Public Health Department, Bengal; Principal Officer, Mercantile Marine Department, Calcutta; Presidency Senior Chaplain, Church of Scotland, Calcutta; Protector of Emigrants and Superintendent of Emigration, Calcutta; Conservator of Forests, Bengal; Commissioner of Police, Calcutta; Chief Presidency Magistrate, Calcutta; Municipal Magistrate, Calcutta; Coroner of

Calcutta; Chief Inspector of Factories, Bengal; Administrator-General and Official Trustee, Bengal; Superintendent, Government Printing, Bengal; Ven'ble the Archdeacon of Calcutta; Superintendent, Royal Botanic Garden, Calcutta; Superintendent, Cinchona, Mungpoo, Darjeeling; Superintendent and Remembrancer of Legal Affairs, Bengal; Registrar, Co-operative Societies, Bengal; Registrar, Joint Stock Companies, Bengal; Chief Inspector and Secretary, Smoke Nuisances Commission, Bengal; Chief Inspector of Boilers, Bengal; Director of Civil Supplies, Bengal; Commissioner for Workmen's Compensation, Bengal; Labour Commissioner, Bengal; Press and Forms Manager, Bengal; Military Secretary to His Excellency the Governor of Bengal; Secretary to His Excellency the Governor of Bengal; Advocate-General, Bengal; Electrical Adviser and Chief Electric Inspector, Bengal; Veterinary Adviser to the Government of Bengal; Accountant-General, Bengal; Chief Judge, Small Causes Court, Calcutta; Secretary, Public Service Commission, Bengal; Commissioner, Commercial Taxes, Bengal; Superintending Engineers, Presidency, Central and Northern Circles; Commissioners of Presidency, Rajshahi and Burdwan Divisions; District Officers, Howrah, Alipore and Darjeeling; and District and Sessions Judges, Howrah, Alipore and Dinajpur, for information.

S. K. GHOSH,

Assistant Secretary to the Government of Bengal.

CALCUTTA,

The 30th December 1942.

BGP-42/3-9821E-1,500

GOVERNMENT OF BENGAL.

Finance Department.

Audit.

MEMORANDUM.

No. 80F.

Calcutta, the 11th January 1943.

Government are pleased to direct that the following amendment shall be made, with effect from 1st January 1943, to the Dearness Allowance Order issued with the Government of Bengal, Finance Department, Memorandum No. 1975F., dated 20th August 1942, namely:—

For items (*b*) and (*c*) under "Area—Rest of Bengal" in paragraph 1 of the said Order, *substitute* the following:—

(*b*) Government servants drawing pay between Rs. 35 and Rs. 100 inclusive—Rs. 5 per mensem.

(*c*) Government servants whose pay exceeds Rs. 100 but does not exceed Rs. 104—Such amount as together with the pay will equal Rs. 105 per mensem.

2. Subject to the same conditions as govern the drawal of the dearness allowance sanctioned in the Government of Bengal, Finance Department, Memorandum of 20th August 1942 referred to above Government are also pleased to sanction a supplementary allowance for the month of January 1943, at the following rates:—

(*i*) Area—Calcutta, Howrah Sadar, Alipore Sadar and Darjeeling district—

(*a*) Government servants drawing pay of Rs. 34 or below—Rs. 4.

(*b*) Government servants drawing pay between Rs. 35 and Rs. 150 inclusive—Rs. 5.

(*c*) Government servants whose pay exceeds Rs. 150 but does not exceed Rs. 163—Such amount as together with the pay and basic allowance, if any, will equal Rs. 164.

(*ii*) Area—Rest of Bengal—

(*a*) Government servants drawing pay of Rs. 34 or below—Rs. 5-8.

(*b*) Government servants drawing pay between Rs. 35 and Rs. 100 inclusive—Rs. 5.

(*c*) Government servants whose pay exceeds Rs. 100 but does not exceed Rs. 109—Such amount as together with the pay and basic allowance, if any, will equal Rs. 110.

R. L. WALKER,

Secretary to the Government of Bengal.

No. 80/1(130)F.

Copy forwarded to the several departments including Finance (Accounts) Department; Director of Public Health, Bengal; Surgeon-General with the Government of Bengal; Inspector-General of Police, Bengal; Inspector-General of Prisons, Bengal; Inspector-General of Registration, Bengal; Director of Public Instruction, Bengal; Director of Land Records and Surveys, Bengal; Director of Agriculture, Bengal; Director of Industries, Bengal; Commissioner of Excise, Bengal; Board of Revenue, Bengal; Chief Engineer, Public Health Department, Bengal; Principal Officer, Mercantile Marine Department, Calcutta; Nautical Surveyor, Chittagong; Presidency Senior Chaplain, Church of Scotland, Calcutta; Protector of Emigrants and Superintendent of Emigration, Calcutta; Conservator of Forests, Bengal; Commissioner of Police, Calcutta, Chief Presidency Magistrate, Calcutta; Municipal Magistrate, Calcutta; Coroner of Calcutta; Chief Inspector of Factories, Bengal; Administrator-General and Official Trustee, Bengal; Superintendent, Government Printing, Bengal; Ven'ble the Archdeacon of Calcutta; Superintendent, Royal Botanic Garden, Calcutta; Superintendent, Cinchona, Mungpoo Darjeeling; Superintendent d Remembrancer of Legal Affairs, Bengal; Registrar, Co-operative Societies, Bengal; Registrar, Joint Stock Companies, Bengal; Chief Inspector and Secretary, Smoke Nuisances Commission, Bengal; Chief Inspector of Boilers, Bengal; Director of Civil Supplies, Bengal; Commissioner for Workmen's Compensation, Bengal; Labour Commissioner, Bengal; Press and Forms Manager, Bengal; Military Secretary to His Excellency the Governor of Bengal; Secretary to His Excellency the Governor of Bengal; Advocate-General, Bengal; Electrical Adviser and Chief Electric Inspector, Bengal; Veterinary Adviser to the Government of Bengal; Accountant-General, Bengal; Chief Judge, Small Causes Court, Calcutta; Secretary, Public Service Commission, Bengal; Commissioner, Commercial Taxes, Bengal; Superintending Engineers; Commissioners of Divisions; District Officers; and District and Sessions Judges; for information.

B. N. CHAKRAVARTY,
Deputy Secretary to the Government of Bengal.

CALCUTTA:
The 11th January 1943.

B.G.P.-12/3-10302E-500

GOVERNMENT OF BENGAL.

Finance Department.

Audit.

MEMORANDUM.

No. 1975F.

Calcutta, the 20th August 1942.

SUBJECT :—*Dearness Allowance.*

The Government of Bengal have had under consideration the question whether the recent sharp rise in the cost of living justifies an extension, as well as an increase in the scale, of the relief admissible under the dearness allowance scheme now in force.

Government are satisfied that the present cost of living calls for the grant of relief on a more generous scale, and in supersession of all previous orders on the subject, are pleased to direct that, with effect from the 1st August 1942, any wholetime Government servant whether in permanent, officiating or temporary employ, shall be entitled to draw a dearness allowance at the following rates:—

Rates of allowance.

Area.—Calcutta, Howrah (Sadar), Alipore (Sadar), Darjeeling District—

(*a*) Government servants drawing pay of Rs.34 or below—Rs.4 per mensem subject to the proviso that no wholetime Government servant, other than a contingency menial, shall receive in all less than Rs.20 per mensem and no wholetime contingency menial less than Rs.18 per mensem and when necessary the rate of the allowance will be increased so as to make the sum of his pay and the allowance up to Rs.20 or Rs.18 as the case may be.

(*b*) Government servants drawing pay between Rs.35 and Rs.100 inclusive—Rs.9 per mensem.

(*c*) Government servants whose pay exceeds Rs.100 but does not exceed Rs.108 Such amount as together with the pay will equal Rs. 109 per mensem.

Area.—Rest of Bengal—

(*a*) Government servants drawing pay of Rs.34 and below—Rs.2-8 per mensem.

(*b*) Government servants drawing pay between Rs.35 and Rs.60 inclusive—Rs.5 per mensem.

(*c*) Government servants whose pay exceeds Rs.60 but does not exceed Rs.64—Such amount as together with the pay will equal Rs.65 per mensem.

[*Note.*—The word "pay" as used in this order means pay as defined in rule 5(*28*) of the Bengal Service Rules.]

2. Personnel enrolled under the A.R.P. Services Ordinance (No. IV of 1941) shall not be entitled to draw the allowance sanctioned by this order.

3. No wholetime Government servant who draws the Chittagong District Emergency

allowance sanctioned in the Government of Bengal, Finance Department, Memorandum No. 1393F., dated the 5th June 1942, shall be eligible to draw in addition an allowance under this order.

R. L. WALKER,
Secretary to the Government of Bengal.

Memo. No. 1975/1(125)F.

Copy forwarded to the several departments including Finance (Accounts) Department; the Secretary to the Board of Revenue, Bengal; Director of Public Instruction, Bengal; Surgeon-General with the Government of Bengal; Inspector-General of Police, Bengal; Inspector-General of Prisons, Bengal; Superintending Engineers; Commissioners of Divisions; District Officers; District and Sessions Judges; Conservator of Forests, Bengal; Commissioner of Excise, Bengal; Director of Agriculture, Bengal; Director of Land Records and Surveys, Bengal; Advocate-General, Bengal; Director of Public Health, Bengal; Inspector-General of Registration, Bengal; Commissioner of Police, Calcutta; Superintendent and Remembrancer of Legal Affairs, Bengal; Chief Judge, Small Cause Court, Calcutta; Secretary to His Excellency the Governor of Bengal; Military Secretary to His Excellency the Governor of Bengal; Administrator-General and Official Trustee, Bengal; Registrar of Co-operative Societies, Bengal; Chief Presidency Magistrate, Calcutta; Chief Engineer, Public Health Department, Bengal; Nautical Surveyor, Chittagong; Superintendent, Royal Botanic Garden and Cinchona Cultivation, Bengal; Veterinary Adviser to the Government of Bengal; Municipal Magistrate, Calcutta; Commissioner for Workmen's Compensation, Bengal; Superintendent, Government Printing, Bengal; Director of Industries, Bengal; Ven'ble the Archdeacon of Calcutta; Presidency Senior Chaplain, Church of Scotland, Calcutta; Protector of Emigrants and Superintendent of Emigration, Calcutta; Coroner of Calcutta; Chief Inspector of Factories, Bengal; Registrar, Joint Stock Companies, Bengal; Chief Inspector and Secretary, Smoke Nuisances Commission, Bengal; Labour Commissioner, Bengal; Press and Forms Manager, Bengal; Electrical Adviser and Chief Electric Inspector, Bengal; Secretary, Public Service Commission, Bengal; Commissioner of Commercial Taxes, Bengal; and the Accountant-General, Bengal; for information.

S. K. GHOSH,
Assistant Secretary to the Government of Bengal.

CALCUTTA :
The 20th August 1942.

B. G. Press—1942-43—5730E—2,630.

GOVERNMENT OF BENGAL.

Finance Department.

Finance.

MEMORANDUM.

No. 1008F.

Calcutta, the 20th March 1943.

SUBJECT: *Opening of shops for the supply of foodstuff to certain Government servants at concession rates.*

Since the issue of Finance Department Memorandum No. 629F., dated 5th February 1943, there has been an appreciable rise in the price of rice. In view of the inflationary tendencies of all cash allowances it has been decided that such further relief as is considered necessary will be afforded by the supply of rationed quantities of selected foodstuffs at concession rates.

In pursuance of this decision, where and to such extent as the necessary administrative arrangements can be made without undue expense, Heads of offices throughout Bengal are authorised to purchase and sell to Government servants who are in receipt of dearness allowances rations on the scale given in Schedule I to this memorandum. Sale prices will be so fixed as to cover the cost of purchase by Government, but in the case of the items shown in Schedule II annexed will not exceed the prices given in that Schedule. Any loss incurred by sale of these items at the concession prices will be borne by Government.

2. Outside Calcutta it is undesirable that there should be more than one shop in each station and it is suggested that ordinarily where no arrangements already exist, the District Magistrate, the Subdivisional Officer, or such officer as the District Magistrate or the Subdivisional Officer may nominate for this purpose, should make the necessary arrangements for all those to whom the scheme will apply. It is hoped that in most headquarter stations it will be possible to make the necessary staff available from existing permanent staff, but in order that the scheme may be brought into operation as quickly as possible, the District Magistrate, the Subdivisional Officer or their nominee is hereby authorised to engage without further reference to Government such temporary personnel as he considers necessary for the working of the scheme subject to the following limits :—

1 clerk on Rs. 35 per mensem, 1 sales clerk on Rs. 30 per mensem, and 1 menial on Rs. 13 and a compensatory allowance of Rs. 2 in A districts.	per 500 persons on the register of the shop.

3. District Magistrates are authorised to make necessary withdrawals in exercise of their powers under Treasury Rule 27 to finance the purchases for the stocking of these shops.

4. Instructions regarding the accounts procedure will follow.

5. Mr. A. K. Ghosh, I.C.S., Relief Control Officer, Calcutta, and Additional Deputy Secretary, Revenue Department, will be responsible for the supervision and co-ordination of the arrangements necessary to give effect to the scheme in Calcutta.

6. The foregoing orders do not apply to personnel for whom the supply of basic rations at fair prices has already been sanctioned under separate orders: viz., Police Department Memo. No. 262-Pl., dated 13th January 1943, Home (Jails) Department No. 287(27)-H.J. of 13th January 1943 and P.H. and L.S.-G. (Civil Defence) Department Memo. No. 316.A.R.P., dated 20th January 1943.

On the other hand personnel who in terms of Finance Department Memo. No. 87-F., dated 12th January 1943, are eligible to draw dearness allowance but exercise their option to draw the Chittagong District Emergency Allowance in lieu, are entitled to the concessions sanctioned in this memorandum.

R. L. WALKER,
Secy. to the Govt. of Bengal.

No. 1008/1(130)F.

Copy forwarded to the several departments including Finance (Accounts) Department; Director of Public Health, Bengal; Surgeon-General with the Government of Bengal; Inspector-General of Police, Bengal; Inspector-General of Prisons, Bengal; Inspector-General of Registration, Bengal; Director of Public Instruction, Bengal; Director of Land Records and Surveys, Bengal; Director of Agriculture, Bengal; Director of Industries, Bengal; Commissioner of Excise, Bengal; Board of Revenue,

Bengal; Chief Engineer, Public Health Department, Bengal; Principal Officer, Mercantile Marine Department, Calcutta; Nautical Surveyor, Chittagong; Presidency Senior Chaplain, Church of Scotland, Calcutta; Protector of Emigrants and Superintendent of Emigration, Calcutta; Conservator of Forests, Bengal; Commissioner of Police, Calcutta; Chief Presidency Magistrate, Calcutta; Municipal Magistrate, Calcutta; Coroner of Calcutta; Chief Inspector of Factories, Bengal; Administrator-General and Official Trustee, Bengal; Superintendent, Government Printing, Bengal; Ven'ble the Archdeacon of Calcutta; Superintendent, Royal Botanic Garden, Calcutta; Superintendent, Cinchona, Mungpoo, Darjeeling; Superintendent and Remembrancer of Legal Affairs, Bengal; Registrar, Co-operative Societies, Bengal; Registrar, Joint Stock Companies, Bengal; Chief Inspector and Secretary, Smoke Nuisances Commission, Bengal; Chief Inspector of Boilers, Bengal; Director of Civil Supplies, Bengal; Commissioner for Workmen's Compensation, Bengal; Labour Commissioner, Bengal; Press and Forms Manager, Bengal; Military Secretary to His Excellency the Governor of Bengal; Secretary to His Excellency the Governor of Bengal; Advocate-General, Bengal; Electrical Adviser and Chief Electric Inspector, Bengal; Veterinary Adviser to the Government of Bengal; Accountant-General, Bengal; Chief Judge, Small Cause Court, Calcutta; Secretary, Public Service Commission, Bengal; Commissioner, Commercial Taxes, Bengal; Superintending Engineers; Commissioners of Divisions; District Officers; District and Sessions Judges; Relief Control Officer, Calcutta; and Additional Deputy Secretary, Revenue Department; for information.

B. N. CHAKRAVARTY,
Deputy Secretary to the Government of Bengal.

CALCUTTA:
FINANCE DEPT.—*Finance,*
The 20th March 1943.

SCHEDULE I.

Scale of ration.

(1) **For single man—**

Grain (rice, atta and/or dal)	...	4 seers per week.
Mustard oil	...	½ seer ,,
Sugar	...	½ seer ,,
Salt	...	¼ seer ,,

(2) **For families of 2—**

Grain (rice, atta and/or dal)	...	7 seers per week.
Mustard oil	...	½ seer ,,
Sugar	...	¾ seer ,,
Salt	...	½ seer ,,

(3) **For families of 3—**

Grain (rice, atta and/or dal)	...	9 seers per week.
Mustard oil	...	1 seer ,,
Sugar	...	1 seer ,,
Salt	...	¾ seer ,,

(4) **For families of 4 or more—**

Grain (rice, atta and/or dal)	...	11 seers per week.
Mustard oil	...	1 seer ,,
Sugar	...	1¼ seer ,,
Salt	...	1 seer ,,

Note.—For the purpose of the scheme "family" shall include a Government servant's wife and children only.

SCHEDULE II.

		Rs.	a.	p.	
Rice (coarse)	...	0	4	3	per seer.
,, (fine)	...	0	5	6	,,
Atta	...	0	4	3	,,
Dal	...	0	6	0	,,
Mustard oil	...	0	12	0	,,
Sugar	...	0	8	0	,,

PGP-13/4-7121E-250

Government of Bengal,
Finance Department,
Audit.
No.506-F.

Calcutta, the 3rd March,1944.

Memorandum.

Government are pleased to direct that with effect from the first issue of rice after the receipt of these orders and until further notice, the maximum price of rice, prescribed in schedule II to the Government of Bengal, Finance Department Memorandum No.1008-F., dated the 20th March, 1943, shall in the case of the members of the inferior establishment who are in receipt of rations from departmental shops in in the marginally noted areas, 0-4-3 (annas four and 3 pies only) per seer. Whatever the quality of the rice supplied.

Sd/- R.L.Walker,

Secretary to the Govt. of Bengal.

1) Initial rationed area comprising Calcutta, Municipalities of Howrah, Bally-Belur, Tollygunj, South Suburban and Garden Reach as defined in the Calcutta Industrial Area Rationing Regulations 1943.

2) Extended rationed area comprising the remainder of the Calcutta Industrial area and including Municipal areas extending northwards as far as Bansberia and Kanchrapara and Southwards upto Budge-Budge and the Barrackpore Cantonment area.

No.3052-F.
Government of Bengal,
Finance Department,
Audit.

Calcutta, the 3rd Dec[illegible]

Memorandum.

Subject: Relief to Government pensioners.

The Government of Bengal have had under consideration for [illegible] the question, of affording to small-scale pensioners some measure [illegible] on account of the increased cost of living due to the war. After [illegible] consideration Government are pleased to direct that, with effect [illegible] December, 1943 i.e. on pensions due in January, 1944, until further [illegible] all pensioners of this Government shall be granted a temporary increase [illegible] their pensions on the following scale :-

(i)	Pensions not exceeding Rs.20/- per mensem.	... Rs.3/- per [illegible]
(ii)	Pensions exceeding Rs.20/- p.m. but not exceeding Rs.40/- p.m.	... Rs.4/-
(iii)	Pensions exceeding Rs.40/- p.m. but not exceeding Rs.44/- p.m.	... Each [illegible] together with pension will to Rs.44/-p.m.

2. The term "pensions" as used in this Order, includes commuted portion of pensions, if any.

Sd/- R. L. Walker,
Secretary to the Govt. of Bengal.

No.3052/1(28)-F.

Copy forwarded to the District Officer, [illegible] for information.

Calcutta,
The 3rd December, 1943.

Secretary to the Govt. of Bengal.

Government of Bengal.
Finance Department,
Audit.
No.217 -F.

M E M O R A N D U M.

Calcutta, the 27th January, 1944.

On the introduction of general rationing with effect from the 31st January, 1944 in the initial "rationed area" the scale of rations prescribed in Schedule I annexed to Government Order No.1008-F., dated the 20th March, 1943 will be modified as specified below in the case of departmental shops in the marginally noted areas.

(1) Initial rationed area Comprising Calcutta, Municipalities of Howrah, Bally-Balur, Tollygunj, South Suburban and Garden Reach as defined in the Calcutta Industrial Area Rationing Regulations 1934.

(2) Extended rationed area comprising the remainder of the Calcutta Industrial area and including Municipal Areas extending northwards as far as Bansbaria and Konchrapara and Southwards up to Budge-Budge and the Barrackpore Cantonment area.

The scale of articles not included in the scheme of general rationing will remain unaltered except in the case of dal the scale for which will be as follows :-

Single man ½ seers per week
Family of two 1½ seers per week
Family of three 2 seers per week
Family of four or more 2½ seers per week.

Modifications in Schedule 1 of Finance Department memorandum No. 1008-F., dated the 20th March, 1943.

Item	Adult (12 years and above)	Child (below 12 and above 2 years)	Infant (below 2 years)
1. Rice, wheat & wheat products (in combination)	2 units	1 unit	Nil
2. Sugar	2 units	2 units	2 units

N.B. The quantity of a unit will be the amount fixed from time to time by the Controller of Rationing in respect of each article.

Sd/- R. L. Walker,
Secretary to the Govt. of Bengal.

No.217/1(26)-F.

Copy forwarded to the _____ Department for information and communication to offices subordinate to them whose head-quarters are in the initial and extended rationed area.

Finance Department,
Calcutta.
The 27th January, 1944.

J K Ghosal
ASSISTANT SECRETARY.

G/2

Government Pensioners:

Relief to — from the increased cost of living on account of the war.

GOVERNMENT OF BOMBAY.

FINANCE DEPARTMENT.

Resolution No. 174.

Bombay Castle, 16th December 1943.

RESOLUTION.—The Government of Bombay has had under consideration for some time the question of affording to small-scale pensioners some measure of relief on account of the increased cost of living due to the war. Government is pleased to direct that all pensioners of the Government of Bombay shall be granted a temporary increase in their pensions on the following scale :—

Amount of pension per mensem.	Rate of increase per mensem.
	Rs.
Not exceeding Rs. 20	3
Exceeding Rs. 20 but not exceeding Rs. 40	4

2. Pension for this purpose shall include the commuted portion also, if any. Persons in receipt of pensions higher than Rs. 40 per mensem but not higher than Rs. 44 per mensem shall receive such an amount as would bring the total pension to Rs. 44 per mensem.

3. This increase will have effect from 1st November 1943, i.e., on the pensions due in December 1943 and will be in operation for one year.

By order of the Governor of Bombay,

S. D. NARGOLWALA,
Under Secretary to Government.

L Fin H 40

[*P.T.O.*

To

The Accountant General, Bombay,
The Secretary to the Governor,
The Military Secretary to Governor,
The Director of Information (for issue of a suitable press-note),
The Prothonotary and Senior Master, His Majesty's High Court, Bombay,
The Registrar of His Majesty's High Court of Judicature, Appellate Side, Bombay,
All Collectors (with extra copies for supply to local bodies),
All other Heads of Departments under the several Departments of the Secretariat,
All Departments of the Secretariat,
*The Secretary to the Government of India, Finance Department.

*By letter.

No. of 1948.

Copy forwarded for information and guidance to

Dearness Allowance:

Grant of — to low-paid Government servants and to grant-in-aid establishments.

GOVERNMENT OF BOMBAY.

FINANCE DEPARTMENT.

Resolution No. 174.

Bombay Castle, 31st March 1944.

Read Government Resolutions No. 174 dated 19th and 24th March 1941, 30th August 1941, 18th March, 31st July, 20th August 1942, 5th February 1943 and 23rd June 1943, 8th December 1943 and 28th December 1943.

RESOLUTION.—Government is pleased to direct that the rates of dearness allowance specified below shall apply instead of those in force under existing orders, with effect from 1st January 1944 (i.e. with effect from pay due in February 1944):—

Emoluments of Government servants.	Rates of allowance. Rs.
(i) (*a*) Bombay City, Ahmedabad City and Bombay Suburban District—	
Below Rs. 40 per mensem	14
From Rs. 40 per mensem to Rs. 250 per mensem	18
(*b*) Other places—	
Below Rs. 40 per mensem	11
From Rs. 40 per mensem to Rs. 200 per mensem ...	14

(ii) Government servants in Bombay City, Ahmedabad City and Bombay Suburban District whose emoluments exceed Rs. 250 per mensem but not Rs. 268 per mensem and Government servants elsewhere whose emoluments exceed Rs. 200 per mensem but not Rs. 214 per mensem will be granted such allowances as are necessary to bring their emoluments up to Rs. 268 per mensem and Rs. 214 per mensem respectively.

2. Heads of Departments are informed that the allowance may be drawn at the increased rates mentioned in paragraph 1 without specific authority each month until further notice in respect of whole-time Government servants whether borne on the regular establishment or paid from contingencies or treated as members of work-charged establishments paid at monthly rates.

By order of the Governor of Bombay,

V. P. SABNIS,
Under Secretary to Government.

[*P. T. O.*

To

The Accountant General, Bombay,
The Secretary to the Governor,
The Military Secretary to His Excellency the Governor,
The Secretary, Bombay-Sind Public Service Commission,
The Examiner, Local Fund Accounts, Bombay,
The Director of Information,
The Prothonotary and Senior Master, His Majesty's High Court, Bombay,
The Registrar of His Majesty's High Court of Judicature, Appellate Side, Bombay,
The Right Reverend the Lord Bishop of Bombay,
The Reverend the Presidency Senior Chaplain, Church of Scotland, Bombay,
All Collectors (with extra copies for supply to local bodies),
All other Heads of Departments under the several Departments of the Secretariat,
All Departments of the Secretariat,
*The Secretary to the Government of India, Finance Department,
The Post Master General, Bombay,
The Executive Engineer, Bombay Central Public Works Division, Bombay,
The Director, Central Irrigation and Hydrodynamic Research Station, Poona,
The Master, Security Printing, India,
The Superintendent, Archaeological Survey, Western Circle, Poona,
The Collector of Salt Revenue, Bombay,
The Commissioner of Income-Tax, Bombay, Sind and Baluchistan, Bombay,
The Government Examiner of Accounts, B. B. & C. I. Railway, Bombay,
The Chief Auditor, G. I. P. Railway, Bombay,
The Director General of Observatories, Poona,
The Controller of Inspection, Indian Stores Department, Bombay Circle,
The Controller of Purchase, Indian Stores Department, Bombay Circle,
The Meteorologist, Colaba Observatory, Bombay,
The Superintending Meteorologist, Upper Air Office, New Delhi,
The Secretary, Indian Central Cotton Committee, Bombay,
The Inspector of Explosives, West Circle, Bombay,
The Manager, Reserve Bank, Bombay,
The Collector of Customs, Bombay (with extra copy for the Protector of Emigrants, Bombay),
The Deputy Financial Adviser, Supply Finance, Bombay,
The Controller of Naval Accounts, Bombay.

*By letter.

No. of 1944.

Copy forwarded for information and guidance to

No.G.1121/X-258-1942.

K...Misra, Esquire, I.C.S.,
Deputy Secretary to Government, United Provinces.

To

All Heads of Departments and all other Provincial Heads of Officers
United Provinces.

Finance (S) Department. Dated Lucknow, March June 4, 1943.

SUBJECT:- Dearness Allowance.

Sir,

I am directed to refer to G.O.No.G-92/X-258-1942, dated January 21 1943, sanctioning a revised dearness allowance scheme, and to say that after reviewing the position in the light of the conditions now prevailing, the Governor is pleased to sanction, with retrospective effect from May 1, 1943, till further orders the revised rates of the allowance and the pay-limits upto which they will be admissible as shown above:

I.- In the towns (restricted to municipal and cantonment areas) of Agra, Allahabad, Bareilly, Benares, Cawnpore (including Notified Areas of Juhi), Dehra Dun, Lucknow (including Notified Area of Charbagh-Alambagh), Meerut, Mussoorie and Naini Tal:

	Rs.	as.	p.	
(a) Government servants drawing pay below Rs.40 per mensem	9	8	0	per mensem
(b) Those drawing pay between Rs.40 and Rs.125 per mensem	12	0	0	Ditto

II.- In areas other than those specified above:

	Rs.	as.	p.	
(a) Government servants drawing pay below Rs.40 per mensem	7	0	0	per mensem
(b) Those drawing pay between Rs.40 and Rs.90 per mensem	9	8	0	Ditto

2. Marginal adjustments will be allowed in both the Categories I and II above to the extent necessary to secure that a Government servant is not worse off in total emoluments than one who draws the full amount of the allowance under the modified scheme. For example, proportionate allowances will also be paid to persons who draw pay upto Rs.136 and Rs.99 per mensem in areas I and II, respectively, of amounts equal to the difference xxx between their pay and Rs.137 and Rs.99-8 per mensem respectively.

3. The other conditions which applied to the scheme as in force on April 30, 1943 shall continue to apply.

4. All budgeting officers should submit promptly to Government in the Finance (S) Department monthly reports of actual expenditure incurred on the payment of the allowances according to the revised rates in the same manner as before.

I have the honour to be,
Sir,
Your most obedient servant,
K.S.Misra.
Deputy Secretary.

No.G.1121(1)/X-258-1942.

Copy forwarded to -
(1) the Accountant General, United Provinces,
(2) All Departments of the Secretariat, and
(3) All Chairmen of District and Municipal Boards and Improvement Trusts United Provinces,
for information, in continuation of the Government endorsement dated January 21, 1943.

BY ORDER,

K.S.Misra.

Deputy Secretary to Go

No. G-808/X—258-1942

FROM

C. H. COOKE, ESQ., I.C.S.,
SECRETARY TO GOVERNMENT,
UNITED PROVINCES,

To

ALL HEADS OF DEPARTMENTS AND ALL OTHER PRINCIPAL HEADS OF OFFICES, UNITED PROVINCES.

Dated Lucknow, March 29, 1944.

SUBJECT :—Dearness allowance.

SIR,

FINANCE (G) DEPTT.

I AM directed to refer to G. O. no. G-1121/X—258-1942, dated June 4, 1943, on the above subject, and to say that after again reviewing the position in the light of the conditions now prevailing, the Governor is pleased to sanction, with effect from March 1, 1944, till further orders, the revised rates of dearness allowance and the pay-limits up to which they will be admissible as shown below :

I. In the towns (restricted to municipal and cantonment areas) of Agra, Allahabad, Bareilly, Benares, Cawnpore (including Notified Area of Juhi), Dehra Dun, Lucknow (including Notified Area of Charbagh-Alambagh), Meerut, Mussoorie and Naini Tal :

	Rs.	a.	p.	
(*a*) Government servants drawing pay below Rs.40 per mensem	11	0	0	per mensem.
(*b*) Those drawing pay between Rs.40 and Rs.200 per mensem	14	0	0	ditto.

II. In areas other than those specified above—

(*a*) Government servants drawing pay below Rs.40 per mensem	9	0	0	ditto.
(*b*) Those drawing pay between Rs.40 and Rs.150 per mensem	12	0	0	ditto.

2. Marginal adjustments will be allowed in both the categories I and II above to the extent necessary to secure that a government servant is not worse off in total emoluments than one who draws the full amount of the allowance

under the modified scheme. For example, proportionate allowances will also be paid to persons who draw pay up to Rs.213 and Rs.161 per mensem in areas I and II, respectively, of amounts equal to the difference between their pay and Rs.214 and Rs.162 per mensem respectively.

3. The other conditions which applied to the scheme as in force on February 29, 1944, will continue to apply. The allowance under the modified scheme will be payable for the first time with the pay for March 1944 to be drawn in April 1944.

4. All budgeting officers should submit promptly to Government in the Finance (G) Department monthly reports of actual expenditure incurred on the payment of the allowance according to the revised rates in the same manner as before.

I have the honour to be,
SIR,
Your most obedient servant,
C. H. COOKE,
Secretary.

No. G-808(1)/X—258-1942

COPY forwarded to—

(1) the Accountant General, United Provinces,

(2) all departments of the Secretariat,

(3) all Chairmen of District and Municipal Boards and Improvement Trusts, United Provinces,

for information, in continuation of endorsement no. G-1121(1)/X—258-1942, dated June 4, 1943.

By order,
K. S. MISRA,
Deputy Secretary to Government,
United Provinces.

U.P.P.S. L. 828-Genl.—29-8-44—1600.

Finance Department

Miscellaneous

December 14, 1943

No. M-1751/X-608.- In order to give some relief to small-scale pen-sioners from the increased cost of living on account of the War the Governor of the United Provinces has been pleased to sanction a tem-porary increase in their pensions on the following scale:

Pensions not exceeding Rs. 20 per mensem....Rs. 3 per mensem

Pensions exceeding Rs. 20 but not exceeding Rs. 40 per mensem .....Rs. 4 per mensem

2. Pension for this purpose shall include the commuted portion also, if any. Persons in receipt of pensions higher than Rs. 40, but not high-er than Rs. 44 per mensem shall receive such an amount as would bring the total pension to Rs. 44 per mensem.

3. This increase will have effect from December 1,1943,i.e. on the pensions due in January ,1944 , and will be in operation till March 31,1944.

Sd/ W. Christie
Secretary

Government of Madras

FINANCE DEPARTMENT

G.O. No. 159, 28th August 1942

Allowance—Increase in the cost of living due to war—Grant of dearness allowance to Government servants—Revised scheme sanctioned.

Order—No. 159, dated 28th August 1942.

In view of the recent sharp and widespread rise in the cost of living, His Excellency the Governor is pleased to sanction, in supersession of all previous orders on the subject, a revised scheme for the grant of dearness allowance to Madras Government servants as set forth below.

2. This scheme shall apply to all servants of the Madras Government stationed in the Madras Presidency (including Indian States adjoining the Madras Presidency in respect of those employees whose headquarters are situated in those States).

3. This scheme shall come into force with effect from 1st August 1942 and allowances at rates prescribed in paragraph 4 below will be payable for the first time on 1st September 1942 on the emoluments drawn for the period from 1st August 1942.

4. (i) For the purpose of this scheme, the Presidency and the other localities concerned will be divided into three areas as under:—

Area **A** will include Madras City—Saidapet, Guindy, St. Thomas Mount, Sembium and Adyar.

Area **B** will include the following towns with a population of over 50,000, viz.:—

1. Bellary	10. Guntur	19. Salem
2. Bezwada	11. Kumbakonam	20. Tanjore
3. Calicut	12. Madura	21. Tinnevelly + Palamcottah.
4. Cocanada	13. Mangalore	22. Trichinopoly
5. Coimbatore	14. Masulipatam	23. Tuticorin
6. Conjeevaram	15. Negapatam	24. Vellore
7. Cuddalore	16. Nellore	25. Vizagapatam
8. Dindigul	17. Palghat	26. Vizianagram.
9. Ellore	18. Rajahmundry	27. Bangalore Cantonment, Mysore 28. British Cochin. 29. The Nilgiris district

Area **C** will include all the localities not specified in **A** and **B** above.

(ii) The allowance shall be admissible on the scale indicated below:—

Area.	Emoluments of Government servant.	Monthly rate of allowance.
(1)	(2)	(3)
		Rs.
A	Not exceeding Rs. 39 per mensem	5
	Exceeding Rs. 39 but not exceeding Rs. 80 per mensem	7
B	Not exceeding Rs. 39 per mensem	4½
	Exceeding Rs. 39 but not exceeding Rs. 80 per mensem	7
C	Not exceeding Rs. 39 per mensem	4
	Exceeding Rs. 39 but not exceeding Rs. 60 per mensem	5

(iii) Government servants drawing more than Rs. 80 but not more than Rs. 87 in areas **A** and **B**, and more than Rs. 60 but not more than Rs. 65 in area **C**, shall receive such allowance as will bring their emoluments up to Rs. 87 and Rs. 65 respectively.

5. (*a*) The term 'Madras Government servants' shall include for this purpose all persons who are in the whole-time service of the Madras Government, whether in a permanent or temporary capacity, including amins, process-servers, copyists and examiners in the Revenue Department if they are whole-time servants.

All Govt. servants who are fed or receive rations in kind a[illegible] on a semi-permanent basis; or are in receipt of a food allowance or ration money other than a food allowance or ration money which continues to be drawn at the same rate as immediately before the outbreak of the war"

(*b*) Whole-time Government servants paid at daily or piece-work rates, menials paid from contingencies, labourers in Government workshops, the labour force employed in the Government Cinchona plantations including those who are employed on extraction days, workers in the Government Quinine Factory and members of work-charged establishments in the Public Works, Electricity and other departments, other than casual employees shall be eligible for the allowance.

(*c*) The following shall not be eligible for the allowance :—

(*a*) Village establishments and part-time Government servants.

(*b*) A.R.P. and Fire Service personnel, whether they are fed at Government expense or not.

(C)

6. 'Emoluments' for the purpose of this allowance include the amount drawn monthly by a Government servant as pay, special pay, personal pay and other payments classed as 'pay', overtime allowances, fees and pension including any such amounts drawn for work performed for the Central Government. House-rent and other compensatory allowances shall not be taken into account in calculating 'emoluments' for this purpose.

7. (i) The eligibility of a Government servant for the allowance and the amount admissible shall be determined with reference to the total emoluments actually drawn for the month for which the allowance is claimed.

(ii) Government servants who are discharged in the course of a month, e.g. temporary and officiating Government servants, shall draw the allowance proportionate to the actual number of days of employment.

(iii) Persons whose emoluments are calculated at daily rates shall be eligible for the allowance, irrespective of whether their emoluments are disbursed at the end of the month or at any shorter intervals, provided they are borne on a regular establishment and are not merely casual workers. The allowance shall bear the same proportion to that drawn by Government servants on monthly rates of pay as the number of days for which the Government servant was employed during the month bears to the number of working days in the month (which, in the absence of specific orders, shall be reckoned as 24 days in a month), the allowance being rounded to the next higher anna. Piece-workers shall, however, be eligible for the allowance for the month to the extent admissible under the preceding paragraphs irrespective of the number of days worked during the month.

8. Government servants on leave other than extraordinary leave (i.e., leave without pay) shall be eligible for the same allowance as would have been admissible if they had been on duty whether the leave is on average (or full) pay, or half or quarter average pay.

9. (1) Drawing officers should furnish a certificate as follows in the pay-bills in which the dearness allowance is claimed :—

"Certified that in respect of persons for whom dearness allowance is claimed in this bill, I have satisfied myself that they are eligible to draw the allowance at the rates claimed with reference to G.O. No. 159, Finance, dated 28th August 1942.

(2) The expenditure on account of the allowance should be recorded under a separate detailed head subordinate to the relevant major and minor heads of account.

10. In exercise of the powers conferred by paragraph (*b*) of sub-section (2) of section 241 of the Government of India Act, 1935, His Excellency the Governor hereby directs that subsidiary rule 7 under Fundamental Rule 44 be cancelled.

11. As this scheme supersedes all existing schemes of dearness allowance, the orders in the following Government Orders are cancelled :—

G.O. No. 215, Finance, dated 19th August 1941.
G.O. No. 216, Finance, dated 19th August 1941.
G.O. No. 131, Finance, dated 12th June 1942.

(By order of His Excellency the Governor)

D. W. DODWELL,
Secretary to Government.

To the Accountant-General, Madras.
" all Heads of Departments.
" the Departments of the Secretariat (all sections including C.C.R.).
" the Information Officer and Special Press Adviser.
" the Chairman, Port Trust, Madras.

Copy to the Government of India, Finance Department (with C.L.).
" Finance Departments of other Provincial Governments (with C.L.).

Government of Madras

FINANCE DEPARTMENT

G.O. No. 5, 27th January 1943

Allowance—Increase in the cost of living due to War—Grant of dearness allowance to Government servants—Revised rates and pay limits for eligibility—Sanctioned.

READ—the following paper :—

G.O. No. 159, Finance, dated 28th August 1942.

Order—No. 5, Finance, dated 27th January 1943.

His Excellency the Governor of Madras is pleased to make the following amendment to the scheme for the grant of dearness allowance to Madras Government servants sanctioned in G.O. No. 159, Finance, dated 28th August 1942 :—

For sub-paragraphs (ii) and (iii) of paragraph 4 of the said Order, the following shall be substituted :—

"(ii) The allowance shall be admissible on the scale indicated below :—

Area. (1)	Emoluments of Government servant. (2)	Monthly rate of allowance. (3) Rs.
A	Below Rs. 40 per mensem	6¼
	From Rs. 40 up to Rs. 100 per mensem	9
B	Below Rs. 40 per mensem	6¼
	From Rs. 40 up to Rs. 100 per mensem	9
C	Below Rs. 40 per mensem	5
	From Rs. 40 up to Rs. 70 per mensem	7½

(iii) Government servants drawing more than Rs. 100 but not more than Rs. 109 in Areas A and B, and more than Rs. 70 but not more than Rs. 77½ in Area C, shall receive such allowance as will bring their total emoluments up to Rs. 109 and Rs. 77½ respectively."

2. These modifications will take effect from the 1st January 1943 and the allowance at the above rates will be payable on the pay for January 1943, payable in February 1943.

(By order of His Excellency the Governor)

D. W. DODWELL,
Secretary to Government.

To the Accountant-General.
" all Heads of Departments.
" all Departments of the Secretariat (all sections including C.C.B.).
" the Information Officer and Special Press Adviser.
" the Chairman, Port Trust, Madras.

Copy to the Government of India, Finance Department (with C.L.).
" Finance Departments of the other Provincial Governments (with C.L.).

Government of Madras

FINANCE DEPARTMENT

G.O. No. 111, 30th June 1943

Allowance—Increase in the cost of living due to War—Grant of dearness allowance to Government servants—Revised rates and pay limits for eligibility—Sanctioned.

READ—the following paper :—

G.O. No. 5, Finance, dated 27th January 1943.

Order—No. 111, Finance, dated 30th June 1943.

His Excellency the Governor of Madras is pleased to make the following amendment to the scheme for the grant of dearness allowance to Madras Government servants sanctioned in G.O. No. 159, Finance, dated 28th August 1942, as subsequently amended by G.O. No. 5, Finance, dated 27th January 1943 :—

For sub-paragraphs (ii) and (iii) of paragraph 4 of the said order, the following shall be substituted :—

(ii) The allowance shall be admissible on the scale indicated below :—

Area. (1)	Emoluments of Government servant. (2)	Monthly rate of allowance. (3) Rs.
A and B ..	Below Rs. 40 per mensem	8½
	From Rs. 40 up to Rs. 125 per mensem	11
C	Below Rs. 40 per mensem	6½
	From Rs. 40 up to Rs. 90 per mensem	9

(iii) Government servants drawing more than Rs. 125 but not more than Rs. 136 in Areas A and B, and more than Rs. 90 but not more than Rs. 99 in Area C, shall receive such allowance as will bring their total emoluments up to Rs. 136 and Rs. 99 respectively.

2. These modifications will take effect from the 1st of June 1943 and the allowance at the above rates will be payable on the pay for June 1943 payable in July 1943.

(By order of His Excellency the Governor)

D. W. Dodwell,
Secretary to Government.

To the Accountant-General.
,, all Heads of Departments.
,, all Departments of the Secretariat (all sections including C.C.B.).
,, the Secretary, Madras Public Service Commission.
,, the Information Officer, and Special Press Adviser.
,, the Chairman, Port Trust, Madras.

Copy to the Government of India, Finance Department (with C.L.).
,, Finance Departments of the other Provincial Governments (with C.L.).

GOVERNMENT OF MADRAS.

Received . . . . . 1943 Registered. 1943

Abstract.

Pensioners - Relief - Temporary increase to pensioners in receipt of small pensions - Sanctioned.

FINANCE (PENSION) DEPARTMENT.

G.O., No. 581 Mis. Dated 14th December 1943.

O R D E R:—

His Excellency the Governor of Madras has had under consideration for some time the question of affording to pensioners in receipt of small pensions some temporary relief to meet the increased cost of living due to the war. After carefully considering the question, His Excellency the Governor has decided to grant a temporary increase in their pensions on the following scale to civil pensioners of the Provincial Government (including Local Fund employees drawing pension from General Revenues under Article 802, Civil Service Regulations) :-

	Amount of increase Rs.
Pensions not exceeding Rs 20 per mensem	3 per mensem
Pensions exceeding Rs 20 per mensem but not exceeding Rs 40 per mensem	4 per mensem

Pension for this purpose shall include the commuted portion also, if any. Persons in receipt of pensions higher than Rs 40 but not higher

han

than Rs 44 per mensem shall receive a temporary increase of pension which will bring the total pension up to Rs 44 per mensem.

2. This increase will have effect from 1st November 1943, i.e. the increase will be payable in December 1943.

The temporary increase will be in addition to the pension for one year.

By Order of the Governor-in-Council,

(Sd.) Dodwell,
Secretary to Government.

To the Accountant-General, Madras.
" " Superintendent, Government Press, for publication in the Fort St. George Gazette.
Copy to Finance (B.E. III) and Finance (Budget-General)
" the Departments of the Secretariat
" All Collectors
" the Government of India, Finance department
" the Director of Publicity
" Special Press Adviser.

Forwarded by order,

Superintendent.

THE GOVERNMENT OF INDIA GAZETTE, MARCH 25, 1944.

...

FINANCE DEPARTMENT.

New Delhi, the 21st March 1944.

No. F. 2(50)-W/44.-- On a further review of the situation, the Governor General in Council has been pleased to make the following amendments to the scheme for the grant of dearness allowance to Central Government servants (other than Railway employees), published in this department notification No. F. 2(40)-W/42, dated the 20th August 1942, namely:--

For sub-paragraphs (ii) and (iii) of paragraph 3 of the said notification, as last amended by notification No.F.2(40)-W/43, dated the 15th June 1943, the following shall be substituted:--

"3(ii). The allowance shall be admissible on the scale indicated in the following table, namely:--

Area.	Emoluments of Government servant.	Rate of the allowance.
A.	Below Rs.40 per mensem.	Rs.14/- per mensem.
	From Rs.40 upto Rs.250/- per mensem.	" 18/- do.
B.	Below Rs.40/- p. m.	" 11/- do.
	From Rs.40 upto to Rs.200/- p.m.	" 14/- do.
C.	Below Rs.40/- p.m. ..	" 9/- do.
	From Rs.40/- upto Rs.150/- p.m. ..	" 12/- do.

(iii) Persons drawing more than Rs.250 but not more than Rs.268 in Area A, more than Rs.200 but not more than Rs.214/- in Area B, and more than Rs.150 but not more than Rs.162/- in Area C, shall receive such allowance as will raise their total emoluments to Rs.268, Rs.214, and Rs.162/- in the respective areas".

2. These modifications will take effect from the 1st March 1944, and the allowance at the above rates will be due on the emoluments for March 1944, payable in April 1944.

3. The rates of dearness allowance prescribed in the notification of 19th January 1943, will continue to be applicable to Govt. servants who are members of Defence of India units, but the pay limits as now revised will apply to them also.

B. M. STAIG. Addl. Secy.

XX XX XX

RAILWAY DEPARTMENT.

(Railway Board)

...

New Delhi, the 1st March 1944.

...

No. E44DA11. - The Governor General in Council is pleased to make with effect from the 1st March 1944, i.e., commencing from the pay for March 1944 paid in April 1944, the following amendments to the Dearness Allowance Rules published in Railway Department Notification No. E40PA1116, dated the 19th March 1941 (reprinted and corrected upto 1st May 1943).

Substitute the following for rule 4:-

4. Scale of Allowance -

(a) All whole-time railway servants shall be eligible for an allowance as detailed below while their headquarters are in the areas and their pay does not exceed the limits specified in each case:-

Area.		Pay limit.	Allowance.
(Bombay, Calcutta & Cawnpore). — "X"	..	Rs. 250 p.m.	Rs. 16 p.m.
(Pclg of 250,000 inhabitants & above) — "A"	..	Rs. 200 p.m.	Rs. 14 p.m.
(Popn of 50,000 or more) — "B"	..	Rs. 175 p.m.	Rs. 11 p.m.
other places. — "C"	..	Rs. 150 p.m.	Rs. 9 p.m.

Provided that those drawing more than the above mentioned rates of pay but not more than Rs. 366, Rs. 314, Rs. 186, and Rs. 159 p.m. respectively, shall be eligible for an allowance which will bring their emoluments upto those limits.

(b) In respect of personnel ~~xxxx~~ enrolled in Indian Railway Units (Defence of India) I.E., the allowance will be as detailed below:-

Area.	Pay limit.	Allowance.
"X"	Rs. 250 p.m.	Rs.10/8/- p.m.
"A"	Rs. 200 p.m.	Rs.10/8/- p.m.
"B"	Rs. 175 p.m.	Rs.8/12/- p.m.
"C"	Rs. 150 p.m.	Rs. 7 p.m.

Provided that those drawing more than the above mentioned rates of pay but not more than Rs. 360-8-0, Rs. 310-8-0, Rs. 183-12-0 and Rs. 157 respectively shall be eligible for an allowance which will bring their emoluments upto these limits.

J.D. MICHAEL, Secy.

XX XX XX

Free Press Journal, dated 15th April 1944:

Dearness Allowance in Sind.

The Sind Govt. have raised the dearness allowance of its employees throughout Sind to 12 per cent. Those drawing Rs.300/- or below will be benefitted.

....

Weekly Mail, dated 16th April 1944.

Dearness Allowance in Bihar.

The Bihar Govt. have decided to increase the rates of the cost of living allowance to Govt. servants with effect from 1st April. In the case of Govt. servants posted at Patna, and Ranchi the allowance for persons whose salary is less than Rs.40/- p.m. will be Rs.11, those getting more than Rs.40/- but not more than Rs.200 will be paid Rs.14/- while those whose salary is more than Rs.200/- but less than Rs.214/- per month will get such an amount as will bring the total emolument, including the cost of living allowance to Rs.221/-

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19

H. 4767
21/6

A copy of the undersigned paper is forwarded to [illegible] in continuation of his Highness the Maharaja of Travancore, His Highness' Government, [illegible] dated the 16th April 1944.

By order, etc.,

P.K. Narayanaswami

for SECRETARY to HIS RESIDENT.

Memorandum from the Secretary to His Excellency the Crown Representative, No. P.S. 3870(3)-2/44, dated the 16th May 1944, with enclosures.

By K.S. 21/6/44 On the main file, this may also be filed. In view of the orders yes, with pleasure. 21/6

...emorandum from the Secretary to His Excellency the Crown Repre-...tive, No.F.35(9)-R/44, dated the 16th May 1944.

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Relief granted to Central Government employees in view of the high cost of living.

Reference your letter No. DF.418-40/G&A.(II), dated the 15th March 44.

2. In addition to the scheme for the grant of dearness allowance following measures of relief have been afforded by the Central ...ernment to their employees in view of the high cost of living in ...ne days:-

(a) Partaking in the scheme of subsidised food supply introduced ...the Governments of Bengal and Bihar - c.f. Finance Department Office ...morandu Nos. D.1-...(3)/43, dated the 15th February 1944 and the 3rd ...ril 1944 and 7(247)-...I/43, dated the 26th July 1943 (copies enclosed).

(b) Grant of option to Central Government servants in Assam to ...ail themselves of the concession of the issue to themselves alone of free ration on the scale laid down in the Finance Department Office ...morandum No.F.8(18)-...I/43, dated the 25th January 1944, in lieu of the ...arness allowance and rice concessions to themselves and their families ...de Finance Department office memoranda Nos.F.8(18)-W/43, dated the ...rd July 1943 and F.8(18)-...I/43, dated the 19th August 1943 (copies ...closed).

(c) Opening of Civil Grocery Shops in Delhi and Simla for the ...upply of essential commodities to the Central Government employees at ...ese places. The opening of such shops has also been commended to all ...ovincial Governments.

(d) Concessional supply of wheat and rice, etc., to Central ...overnment employees in Delhi and Simla - vide copies of the Home ...partment orders attached.

(e) Increase in road mileage and daily allowance as laid down in ...e Finance Department Office Memorandum No.F.5(73)-R.I/43, dated the ...9th March 1944 - copy attached.

As regards the relief accorded to small-scale pensioners the ...entral Government have decided that all Civil pensioners shall be ...ranted a temporary increase in their pensions up to Rs.44/- p.m. on ...e scales laid down in the Finance Department Notification No.F.2(36)-...I/43, dated the 25th November 1943. - Copy attached.

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Copy of an Office memorandum No. D.1-W(3)/43, dated the 15th ...ebruary 1944, from the Additional Deputy Secretary to the Government o ...dia, Finance Department, etc.

Arrangements for the supply of food-stuffs to Central Government servants stationed in Bengal.

In continuation of this Department Office Memorandum No.1-W(3)/43, ...ted the 29th December 1943, on the subject noted above, the under-...igned is directed to state that the intention is to continue the ...existing concessional supply scheme as well as the enhanced rates of ...rearness allowance up to the end of March 1944, in all those areas in ...entral where rationing is not likely to be introduced in the immediate ...uture. This sanction is subject however to the qualification that ...if the Bengal Government revise their concessional supply scheme in ...hese areas, such revised orders, if any, will be strictly followed as ...regards Central Government servants.

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Copy of an Office Memorandum No. D.1-W(3)/43, dated the 3rd April ...944, from the Additional Deputy Secretary to the Government of India, ...inance Department to all Departments of the Government of India, ...olitical Department, etc.

Concessional supply of foodstuffs to Central Government servants in Bengal.

In

In continuation of this Department Office Memorandum No.1W(S)/43, dated the 29th December 1943 and 15th February 1944 on the subject noted above, the undersigned is directed to say that the Governor General in Council has been pleased to decide that the scheme of concessional supply of foodstuffs to Central Government servants at present authorised in Bengal (whether in a rationed or non-rationed area) may be continued upto the end of June 1944, subject to the condition that any changes introduced by the Provincial Government as regards their concessional supply scheme in a particular area will be strictly followed as regards Central Government servants residing in that area.

2. As the Central Government have now decided that the liberalisation of the dearness allowance scheme is independent of the scheme for the concessional supply of foodstuffs, dearness allowance at the rates laid down in this Department Notification No.F.2(50)-W/44, dated the 21st March 1944, will be drawn in full by persons who are eligible for the benefits of this concessional supply scheme.

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Copy of an Office Memorandum No.F.7(247)-W/43, dated the 20th July 1943, from the Additional Deputy Secretary to the Government of India, Finance Department to all Departments of the Government of India, Political Department, etc.

Supply of foodstuffs to Central Government servants stationed in Bihar.

The undersigned is directed to state that consequent on a rise in the prices of essential articles of consumption in Bihar, the Provincial Government have decided to introduce and the Government of India to partake in a scheme of subsidised food supply the principal features of which are as follows:-

All non-gazetted Central and Provincial Government servants in receipt of total emoluments of Rs.200/- per mensem or less will be eligible for the concessional supply of food grains, at the following rates:-

(1) Rice, wheat and rahar dal	..	2½ seers per Rupee.
(2) Arhar and gram dal	..	3½ seers per Rupee.
(3) Khesari dal, gram and maize	..	4 seers per Rupee.

Khesari, arhar and rahar will be milled before sale, which for all practical purposes will be made through the departmental grain shops opened by the Provincial Government. Rations will be 6 chittaks of rice or wheat and 4 chittaks of other grains per diem for the Government servant himself and the same quantities for each adult dependant who is living with him, subject to a maximum of two additional adults rations. Each child will count as half an adult. The employees will be entitled to buy rations at the specified rates for themselves only. The maximum ration to any one Government servant will however be limited to 18 chittaks of rice or wheat, and 12 chittaks of other grains per diem.

2. The Governor General in Council has been pleased to decide that Central Government servants stationed in Bihar may be granted these concessions on the same terms as applicable from time to time to the Provincial Government servants and that, for the present, the enhanced dearness allowance sanctioned in this Department Notification No.F.2(50)-W/43, dated 15th June 1943, may continue to be drawn, in addition. Heads of Central Government offices in Bihar must be instructed to get into touch with the Government of Bihar (Commerce Department) in respect of Patna, and with the local District Officer in the case of staffs stationed in the mofussil. The Bihar Government should be supplied at convenient intervals 80 maunds of rice or wheat and 40 maunds of other grains for every hundred employees. Funds will be applied for, as required, in order to take delivery of these supplies. The actual work of distribution etc. should be carried out by the existing staff as far as possible, and all extra expenditure on extra staff or accommodation should as far as possible be avoided. Where such expenditure is inescapable proper sanction should be applied for, the absolute necessity being explained. The accounting of the receipts which may be sanctioned for this purpose will be in accordance with this Department Office Memorandum No.7(1-C)-W/43, dated [illegible].

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No.8(18)-W/43.
Government of India,
Finance Department.
New Delhi, the 23rd July 1943.

Office Memorandum.

Subject:- Supply of rice at concession rates to Government servants in Assam.

...

The undersigned is directed to say that in view of the rapid rise in the cost of rice which has lately occurred in Assam, it has become necessary to give as much relief as possible to low-paid Government servants, and a concessional supply scheme has accordingly been introduced by the Assam Government. Under that Government's orders, as last revised with effect from 1st July 1943, Government servants, whether permanent, temporary or officiating, drawing Rs.200/- p.m. or less, will be entitled in respect of themselves and their families (which will include only a wife and legitimate children residing with and wholly dependant on the Government servant), to the following weekly rations:-

	In Shillong.	Rest of the province.
Government servant.	3½ srs.	3 srs.
Adult dependants.	3 srs. each.	2½ srs. for the first and 2 srs. each for the rest.
Children.	1½ srs. each.	1 sr. each.

A person over the age of 15 years will be considered an adult and between 2 and 15 a child; infants under 2 years will be excluded. Rice will be sold to Government servants at rates fixed by the District Magistrate, or the Sub-divisional Officer, every fortnight, the rate of sale being half the market rate in the case of persons drawing Rs.60 p.m. and less, and 55% of the market rate in the case of the others entitled to the concession drawing more than Rs.60 p.m., but not more than Rs.200 p.m. No Government servant, however, shall pay more than Rs.15/- per maund.

2. The Governor General in Council has had under consideration for some time, the question of extending these orders to all Central Government servants in Assam (except those already in receipt of rations in kind) and has been pleased to decide that similar concessions may be extended to them on the same conditions as are prescribed by the provincial Government, from time to time, in respect of provincial Government servants. The detailed procedure in connection with this scheme will be as laid down in the orders of the provincial Government, who have already provisionally extended this concession to some Central offices and are now being requested to undertake provisioning on behalf of the Government of India in the shops selected by them, and the other work connected with the scheme. Heads of Central Departments in Assam may accordingly approach the Secretary to the Government of Assam, Supply Department, for further assistance in this connection. The net loss on account of the concessional sale, as intimated by the Government of Assam, will be adjusted under the head "57-Miscellaneous - Miscellaneous and unforeseen charges."

Additional Deputy Secretary to the Government of India.

To

All Departments of the Government of India; the Secretaries to the Governor General (Personal), (Public) and (Reforms) and the Political Department/-------

Department.

No. [redacted].

Copy forwarded for information to the [redacted] General, the Central Board of Revenue; the Crown Finance Officer; the Financial Commissioner, Railways; the Financial Adviser, Communications; the Additional Financial Adviser (Supply Finance); and the Financial Adviser, Military Finance.

Copy also forwarded to the Comptroller, Assam; the Accountant General, Posts and Telegraphs; and the Deputy Accountant General, Posts and Telegraphs, Calcutta for information.

By order, etc.,

Under Secretary to the Government of India.

GSD.23-7-43 /40-D.

No.F.8(18)/43.
Government of India.
Finance Department.

New Delhi, the 19th August 1943.

OFFICE MEMORANDUM.

Subject:- Supply of rice at concession rates to Government servants in Assam.

In continuation of this Department Office Memorandum No.8(18)-W/43 dated the 23rd July 1943, on the subject noted above, the undersigned is directed to state that the Government of Assam have decided to extend the benefit of concessional supply of rice to their servants drawing pay upto Rs.300/- per mensem with effect from the 20th August 1943. The Governor General-in-Council, has been pleased to extend this concession to Central Government servants up to the same pay limit, and on the same conditions as are prescribed by the Provincial Government for their own servants, from time to time.

Sd/- K.R.P.Aiyanger,
Additional Deputy Secretary to the Government of India.

To

All Department of the Government of India
and Secretaries to the Governor-General.

No.F.8(18)-W/43.

Copy forwarded to the Political Department; the Auditor General; the Central Board of Revenue; the Comptroller Assam; Accountant General, posts and Telegraphs, ~~Calcutta~~; and the Deputy Accountant General, posts and Telegraphs, Calcutta; the Financial Adviser Communication; the Financial Commissioner, Railways; the Crown Finance Officer; the Financial Adviser Military Finance; the Additional Financial Adviser (Supply Finance); and the Joint Financial Adviser (Supply),for information.

Copy also forwarded to the Government of Assam Supply Department, with reference to their letter No.S.D.34/43/413, dated 12th August 1943.

By order etc.,

Sd/-K.R.P.Aiyanger.
Additional Deputy Secretary to the Government of India.

Debitable to British Government.

ulars	1991	1992	1993	Total	Average	Remarks
I. British Government Payments made by Kashmir Treasuries at the instance of Government of India.						
cy Payments	342746	266400	258743	867889	289296	
	842	1224	2262	4328	1442	
ible Deptt.	208767	73916	10971	293654	97885	
Drawals	3227525	3824637	4001757	11053919	3684639	
rious	22373	29731	41955	94059	31353	
l works ilit.	59000	68482	--	127482	42494	
ous items	9896	12338	7974	30208	10069	
of Military	18867	6692	37107	62666	20889	
Total	3890016	4283420	4360769 430769	12534205	4178068	
II. Deductions of Kashmir Government Revenue at Government of India's instance by British Government.						
uty on oods, Foreign letter mail.	3083984	3429406	2947283	9460673	3153558	
Excise duty x	--	137701	199102	336803	112268	
Total	3083984	3567107	3146385	9797476	3265826	

In the calculation made
by me this has also been
taken into account being part of customs duty

AK
16-7-37

Copy of an Office Memorandum No.305/43(I)-Public(C), dated the 25th May 1943, from the Deputy Secretary to the Government of India, [illegible] Department, to all Departments of the Government of India, and Attached Offices.

Supply of wheat and rice to Central Government servants in Delhi.

Arrangements have now been completed for securing supplies of wheat and rice for Central Government servants in Delhi. The consignments of wheat have, however, not yet arrived in Delhi but are expected to be received shortly. It has, therefore, been decided to issue coupons for wheat and rice to Departments and Offices along with coupons for other commodities between 27th and 31st instant. Departments and Offices are, however, requested not to distribute these coupons amongst their staff until they are asked to do so by this Department.

2. A list of dealers who have been selected for the purpose is enclosed. The prices at which these two commodities will be sold will be intimated later.

3. The following rations have been prescribed:-

Government servants other than inferior servants.	8 chh.	per day for each adult.
Inferior Government servants.	12 "	" "
Domestic servants.	12 "	" "

Each child between the ages of 3 and 10 will be entitled to half of the above rations. No rations will be issued for children under 3. The rations are for both wheat and rice together.

4. It has been decided to fix the value of the unit at 15 seers per month. In the case of inferior Government servants coupons will be issued on the basis of 1½ units for each adult and ¾ unit for each child between the ages of 3 and 10. In the case of other Government servants coupons will be issued on the basis of one unit for each adult and half unit for each child between the ages of 3 and 10. For each domestic servant coupons of 1½ units will be given.

5. As Departments and Offices are aware, each Government servant was required to state in form 'F' the quantities of wheat and rice which he required out of the total number of units to which he was entitled. The supplies of rice available are not sufficient to meet the full requirements of this commodity. It has, therefore, been decided to issue supplies of rice as mentioned below:-

(a) All persons who have asked for 50% or more of the total number of units to which they are entitled in the form of rice will be given full supplies.

(b) All other persons will be given only ⅔rds of the units of rice asked for by them, these being rounded off to the nearest half unit. *Thus a person who has*

(i) asked for ½ unit of rice will be given ½ unit.
(ii) " " 1 " " " " " " ½ "
(iii) " " 1½ " " " " " " 1 "
(iv) " " 2 " " " " " " 1½ units.

and so on.

(c) Persons who are given less rice than what they have asked for will be entitled to make up the deficiency in the form of wheat.

Example.- A Government servant who is entitled to 3 units has asked for 2 units of wheat and one of rice. In view of (b) above, he will be given only 1/2 unit of rice. He will, therefore, be entitled to obtain 2½ units of wheat.

(d) In no case will a Government servant be given coupons for larger number of units of rice than what he has asked for in form 'F'.

As in the case of inferior Government servants each adult is entitled to 1½ units, the number of units of wheat and rice asked for therein in form 'F' should be multiplied by 3/2 for purposes of paragraphs 4 and 5 above.

Example: An inferior servant's family consists of himself, his wife and 2 children. On the basis adopted for making entries in form 'F', he was entitled to 3 units, out of which he has asked for 2 units of wheat and 1 of rice. These multiplied by 3/2 give 3 units of wheat and 1½ units of rice. In view of paragraph 5 above, the Government servant should, if he requires the full rations, be given coupons for 1 unit of rice and 3½ units of wheat.

Coupons of the following denominations have been printed:-

½ unit.
½ "
1 "
2 units.
3 "
5 "

Before coupons are issued to any Government servant, it should be ascertained from him whether he wishes to join the scheme in regard to wheat and rice. If he decides to join the scheme, he should be asked whether he wants coupons for the full number of units to which he is entitled or only for a smaller quantity and if he requires smaller rations he should be given coupons only for the units actually required by him.

If a Government servant states that he does not wish to join the scheme, his names should be entered in a separate list, a copy of which should be sent to the Supervisor, Essential Supplies Scheme.

9. All Government servants who participate in the scheme for wheat and rice should be informed that they are prohibited from purchasing additional supplies of wheat or rice from any shop in Delhi. As stated in paragraph 10 of Home Department office memorandum No.305/43-Public(C), dated the 13th March 1943, Government servants who contravene these instructions may render themselves liable to severe departmental action. The prohibition will not apply to those domestic servants who have their families in Delhi as the requirements of these families will not be met under the scheme. The prohibition will, however, apply to all other domestic servants and the responsibility for enforcing it will be on the Government servants who employ them.

List of Wheat and Rice retail dealers.
1. Messrs. Baboolal Misri Lal, Aliganj.

X X

Copy of an office memorandum No.119/43-Public(C), dated New Delhi, the 29th May 1943, from the Deputy Secy to the Government of India, Home Department, to all Departments of the Government of India, and Attached Offices, etc.

Representations have been received from inferior Government servants praying for increase in their pay and in the rates of dearness allowances. After careful consideration, the Government of India have come to the conclusion that the best way to grant relief in the present circumstances would be to make available certain essential commodities at cheap prices. The Essential Supplies Scheme referred to in Home Department office memorandum No.305/43-Public(C), dated the 23rd January 1943 and No.305/43-Public(C), dated the 13th March 1943 has already been introduced in regard to sugar, matches, tea and kerosene. Supplies of wheat and rice to inferior Government servants will also be issued from early next month vide Home Department office memorandum No. 119/43-(I)-Public(C), dated the 25th May 1943.

2. The Government of India have decided that the following concessions should be granted to all Central Government servants in Delhi drawing Rs.40 or less per month. Such of them as are eligible to participate in the Essential Supplies Scheme will be issued supplies of wheat and rice according to the prescribed rations at the following reduced prices:-

Wheat	Rs.8/- per maund.
Rice - Basmati Mongra.	Rs.12/- " "
Rice - Military Mongra.	Rs.10/- " "

Supplies at these reduced rates will be issued only for the Government servant himself, his wife and his children. He will be provided with special coupons bearing the words "concession price" by the Department or Office in which he is working, and on presentation of these to the dealer to whom he is assigned, he will receive the commodities at the prices mentioned above. For dependents other than his wife and his children, he will be entitled to obtain ordinary coupons under the Essential Supplies Scheme.

The special prices mentioned above are liable to be altered at any time.

3. The following procedure should be observed:-

(a) Departments and Offices should obtain special coupons from the Supervisor, Essential Supplies Scheme, between 3rd and 5th June 1943. The coupons should not however be distributed amongst the staff until further intimation from this Department.

(b) Before coupons are issued to any inferior Government servant, he should be asked to state whether he wants coupons for the full number of units to which he is entitled for himself, his wife and his children. As stated in Home Department Office Memorandum No.305/43(I)-Public(C), dated the 25th May 1943, he is entitled for himself and his wife to 1½ units each per month and ¾ unit for each child between 3 and 10. The value of a 'Unit' has, for the present, been fixed at 15 seers (per month). If the Government servant asks for smaller rations than what he is entitled to, he should be given coupons only for the units actually asked for by him.

(c) Each special coupon for rice will have the words Basmati Mongra Military Mongra printed on it. Each Government servant should be asked which of these two qualities of rice he requires and the quality not required should be scored off before the coupons are issued.

(d) Every Government servant who takes special coupons for his wife and his children should be asked to state in writing that they are living with him in Delhi.

(e) For dependents other than his wife and children a Government servant should be issued ordinary coupons according to the rations prescribed.

(f) A statement in the following form should be prepared in duplicate one copy of which should be sent to this Department and another forwarded to the Accountant General, Central Revenues.

Name of Government servant.	Whether his wife and children are in Delhi? Also mention the number of children who are in Delhi.	Units for which special coupons of wheat have been issued.	Units for which special coupons of rice have been issued.		REMARKS.
			Basmati Mongra	Military Mongra.	
1	2	3	4	5	6

4. The question of the relief which should be granted to persons

P.T.O.

drawing less than Rs.40/- per month who are ineligible to participate in the Essential Supplies Scheme (vide paragraph 4 of Home Department Office Memorandum No.305/43-Public(C), dated the 13th March 1943) and who are, therefore, not entitled to the above concessions is under the consideration of the Government. Government have also under consideration the question of granting concessions on the above lines in regard to one more commodity, viz., firewood. Orders on these two questions will be issued shortly.

Copy of an Office Memorandum No.305/43-Public, dated the 30th June 1943, from the Deputy Secretary to the Government of India, Home Department, to all Departments of the Government of India, etc.

Supply of wheat and rice to Central Government servants in Delhi.

The undersigned is directed to invite attention to Home Department Office Memoranda No.305/43(I)-Public(C), dated the 18th June 1943 and No.305/43(III)-Public(C), dated the 18th June 1943 and to state that arrangements have been made for the supply of the following qualities of wheat and rice at the rates shown against them:-

Quality.	Price per maund.	Price per one unit. (15 seers).	Price per ½ unit. (7½ seers).	Price per ¼ unit. (3¾ seers).
WHEAT	Rs.	Rs.	Rs.	Rs.
Pyl.	11/12/-	4/6/6	2/3/3	1/1/9
Sharbati (Fair Average).	11/7/-	4/4/6	2/2/3	1/1/3
Sara (best quality).	10/15/-	4/1/6	2/-/9	1/-/6
RICE.				
Basmati Wand.	28/12/-	10/12/6	5/6/3	2/11/3
Basmati I Class.	26/10/-	9/15/9	5/-/-	2/8/-
Basmati II Class.	24/-/-	9/-/-	4/8/-	2/4/-
Basmati I.	24/8/-	9/3/-	4/9/6	2/4/9
Basmati Sonora.	18/11/-	7/-/3	3/8/3	1/12/3
Basmi.	20/4/-	7/9/6	3/12/9	1/14/6

These prices will be in force up to the evening of 11th July 1943 and will be liable to change thereafter at the end of every week. It is open to Government servants to purchase any of the above qualities they like.

The qualities of wheat and rice mentioned above will be sold only against ordinary coupons. The following qualities can only be obtained against concession price coupons to be issued to persons drawing Rs.40/- or less per month:-

	Price per maund. Rs.	Price per unit. Rs.	Price per ½ unit. Rs.	Price per ¼ unit. Rs.
Durra wheat.	8/-/-	3/-/-	1/8/-	-/12/-
Rice-Basmati Mongra.	12/-/-	4/8/-	2/4/-	1/2/-
Rice-Military Mongra.	10/-	3/12/-	1/14/-	-/15/-

3. Attention is again invited to paragraph 2 of Home Department Office Memorandum No.119/43-Public(C), dated 29th May 1943. As stated therein, the concession price coupons can be issued only for the Government servant himself and his wife and children, if they are living with him in Delhi. For his other dependents, he should be given ordinary coupons.

4. In modification of paragraph 5 of Home Department Office Memorandum No.305/43(I)-Public(C), dated the 25th May 1943, it has been decided to permit Government servants to take their rations of wheat and rice in any proportion they like, provided that the quantity of either commodity taken is ¼ unit or a multiple of ¼ unit.

5. All whole time Government servants employed under the Central Government in Delhi with the exception of those specified in paragraph 4(II) of Home Department Office Memorandum No.305/43-Public(C), dated 13th March 1943, are eligible to participate in the scheme for wheat and rice. Such persons can join the scheme even if their requirements have not previously been communicated in Form F. All such persons should be informed that if they do not join the scheme for wheat and rice now they will not be permitted to do so later on, even if it is decided to subsidize the supply of these commodities to Government servants drawing more than Rs.40/- per month. It may also be pointed out that as the rations for wheat and rice have been fixed together, a person who joins the scheme for these commodities cannot purchase either of these commodities from any shop in Delhi other than the one to which he is assigned, whether he takes coupons for both these commodities or only for one of these.

6. After the concession price coupons have been issued in any month, a statement in the following form should be prepared in duplicate in place of the Statement required in clause (f) of paragraph 3 of Home Department Office Memorandum No.119/43-Public(C), dated the 29th May 1943. One copy of this statement should then be sent to this Department while another should be forwarded to the Accountant General, Central Revenues.

Name of Govt. servant.	Pay	Dependents entitled to concession price coupons (i.e. wife and children living with the Government servant in Delhi.		Total No. of units for which the Government servant is entitled to concession price coupons.	Units for which concession price coupons have been issued.			REMARKS.
		No. of adults including wife & children above 10.	No. of children between 3 and 10.		For wheat	For Basmati Mongra rice.	For Military Mongra rice.	
1	2	3	4	5	6	7	8	9

Note:- Totals of columns 5, 6, 7, and 8 should be given.

P.T.O.

Copy of an Office Memorandum No.F.2(40)W/43, dated the 7th July 1943, from the Under Secretary to the Government of India, Finance Department, to all Departments of the Government of India, Political Department, etc.;

Dearness allowance and concessional food supply for Government servants in Delhi and Simla

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With reference to para.3 of this Department Notification No. F.2(40)-W/43, dated the 15th June 1943, the undersigned is directed to say that Government servants in Delhi who are admitted to the scheme of concessional supply of essential commodites set forth in the Home Department Office Memorandum No.119/43-Public(C), dated the 29th May 1943, as amended from time to time, will not draw the enhanced rates of dearness allowance sanctioned in the Notification referred to above, but will be eligible for dearness allowance at the rates previously in force, namely, those sanctioned in this Department Notification No.F.2(40)-W/42, dated the 19th January 1943.

2. A similar exclusion will be made in respect of Government servants in Simla also, as soon as the subsidised food supply scheme contemplated for Simla, in this Department letter No.7(10)-W/43, dated the 11th June 1943, to the President, Simla Central Government Servants Supply Committee (Copy already forwarded to all Departments of the Government of India) is in regular operation in Simla.

No. 305/48-Public(C).

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

New Delhi, the [illegible]

OFFICE MEMORANDUM.

SUBJECT:—*Supply of wheat and rice at concession prices to* [illegible] *recipients drawing Rs. 300 or less per mo*[illegible]

The Government of India have decided to grant to all Central Government servants in Delhi drawing more than Rs. 40 but not more than Rs. 300 per month and eligible to participate in the Essential Supplies Scheme concessions similar to those sanctioned in Home Department O. M. No. 119-[illegible] dated the 26th May 1948 for persons drawing Rs. 40 or less per month. Persons of these categories in the Essential Supplies Scheme for wheat and rice (see paragraph 4 of Home Department O. M. No. 305/48-Pub. (C), dated the 25th June 1948), will be issued with supplies of wheat and rice according to their prescribed rations at the following reduced prices with effect from 1st August 1948.

Quality.	Retail sale prices.	
	Per maund.	Per unit.
	Rs. A. P.	Rs. A. P.
WHEAT—		
591	9 0 0	0 9 0
[illegible]	8 8 0	0 [illegible]
[illegible]	8 0 0	0 8 0
RICE—		
[illegible]	17 8 0	1 6 0
Sela	18 0 0	1 12 0
Basmati/Dongra/Begmi	12 0 0	1 0 0
Begmi	13 8 0	1 1 0

2. Supplies at these reduced rates will be issued only for the Government servant himself, his wife and children if they are resident with him in Delhi. He will have the option to purchase any of the above qualities of wheat and rice he likes from the shop to which he is assigned. Special coupons bearing the words "concession price" will be issued for this purpose. For dependents other than his wife and children, he will be entitled to obtain ordinary coupons under the Essential Supplies Scheme.

3. The prices mentioned above are liable to alteration from time to time.

4. The following procedure should be observed:—

(a) Before coupons are issued to any Government servant, he should be asked to state whether he wants coupons for the full number of the units to which he is entitled for himself, his wife and his children. As stated in paragraph 4 of Home Department O. M. No. 305/48-Pub. (C), dated the 25th May 1948, a Government servant who is classed as 'inferior' is entitled to 1½ units per head per month for himself, his wife and each child over 10 years old and 3/4th unit for each child between 3 and 10, while a Government servant who is not classed as inferior is entitled to one unit per head per month for himself, his wife and each child over 10 years old and ½ unit for each child between 3 and 10. The value of a unit is 16 seers. Where a Government servant asks for smaller rations than what he is entitled to, he should be given coupons *only for the units required for by him.*

(b) Out of the total number of units to which he is entitled, a Government servant may take such quantities of wheat and rice as he likes, provided that the quantity of either commodity taken is ½ unit or a multiple of ½ unit.

(c) Each special coupon for wheat will have the words 591/Sharbati printed on it while each rice coupon will bear the words Basmati II Class/Sela Basmati/Dongra/Begmi. Each Government servant should be asked to state which of these qualities of wheat and rice he requires and the *qualities not required should be scored off* in ink *before* the coupons are issued.

(d) Every Government servant who takes special coupons for his wife and

children [illegible] they are living with him in Delhi.

[illegible] the Government servant [illegible] prescribed.

(5) After [illegible] issued in any month, a Statement in [illegible] date, one copy being sent to the Su[illegible] ther to the Account-ant General, [illegible]

Statement of [illegible]

Deptt./Office [illegible]

Name of Government servant.	Units for which concession rice coupons have been issued.							
	For wheat			For rice				
	Atta.	Sharbati.	Gol.	Basmati Class II.	Sela Basmati.	Basmati Mongra.	Begmi.	Remarks.
	6	7	8	9	10	11	12	13

(*Note.*—1. [illegible]

2. [illegible] and offices it should be stated in the [illegible] servant drawing Rs. 100 or less [illegible] inferior'.)

5. All [illegible] possible under paragraph 8 of Home Department O. M. [illegible] the 18th March 1948 for the receipt, issue and [illegible] and coupons, should be informed that they will [illegible] for any loss caused to Government owing to conces[illegible] been issued in contravention of the instructions [illegible] paragraphs.

6 In modification of [illegible] Government O. M. No. F.2(40)W/48, dated the 7th July 1948, it has been decided that Government servants who take advantage of the Scheme [illegible] wheat and rice at concession prices should also be granted [illegible] at rates [illegible] 1948, dearness allowance at the enhanced rates and [illegible] Department Notification No. F.2(40)W/48, dated the 15th June [illegible] reserve the right to withhold the increased dearness, [illegible] if in their opinion it is no longer necessary in view of the [illegible] cost of living or if the cash value of the concessions so far [illegible] has increased.

7. It has [illegible] Government servants drawing Rs. 40 or less per month who [illegible] wheat and rice on the ground that they might lose [illegible] dearness allowance should be given a fresh opportunity [illegible] they so desire. Such persons should be informed that if [illegible] scheme either this month or next month, they will not be permitted to [illegible]

H. K. CHAINANI,
Deputy Secretary to the Government of India.

To

All [illegible]

* C. P. W. D. [illegible] Divisional Engineer, Telegraphs and his subordinate officers, [illegible] Offices; Post Master, Delhi; Delhi Radio (Post and Telegraph) [illegible] Government of India Press; Office of the Aircraft Inspector I/C Aerodromes [illegible] the Office [illegible] Institute of India; Director, Scientific and Industrial Research.

GIPD—L10b HFF-24-7-48—250.

Copy of an Office Memorandum No.305/43-Public(C), dated the 28th July 1943, from the Deputy Secretary to the Government of India, Home Department, to all Departments of the Government of India; (Political Department); etc.;

Supply of wheat and rice at concession prices to Government servants drawing not more than Rs.300/- per month.

With reference to the Political Department's memorandum No.D.1265-C.O/43, dated the 22nd July 1943, on the subject mentioned above, the undersigned is directed to say that in the case of a re-employed pensioner, his pension should also be taken into consideration and treated as part of 'pay' for the purposes of the Home Department Office Memorandum No.305/43-Public(C), dated the 14th July 1943.

No. 805/45-Public.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

Dated New Delhi, the 25th August 1943.

OFFICE MEMORANDUM.

Subject.—*Supply of essential commodities to Central Government [illegible] in Delhi.*

Cases are believed to have occurred in which Government servants have claimed concession and other coupons in excess of the number to which they are entitled on the basis of their dependents. Departments and Offices are accordingly informed that in any case in which it appears to them that the number of dependents for whom a Government servant has claimed coupons, whether concession or otherwise, is *prima facie* large, they should make some enquiry and if possible, verify the statement made by the Government servant concerned. Wherever possible, this may be done by comparing the number of dependents for whom concession coupons are claimed with the number of dependents for whom Government servants have previously drawn travelling allowance. In other cases, the Government servant concerned should be questioned and, if necessary, a Superintendent or some responsible Assistant may be sent to his house in order to verify the actual number of dependents living with him in Delhi.

H. K. CHAINANI,
Deputy Secretary to the Government of India.

To

All Departments and Offices of the Government of India in Delhi.

GIPD—L160HD—26-8-43—300.

No. 805/48-Public(c).

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

Dated New Delhi, the 26th August 1948.

Subject :— *Supply of wheat and rice at concession prices to Central Government servants in Delhi.*

Cases have come to notice in which concession coupons have been claimed for quantities the value of which is equal to or even larger than the pay of the Government servants concerned. It has, therefore, been considered necessary to impose a restriction on the number of concession coupons which may be issued to any Government servant. It has accordingly been decided that no Government servant should be given concession coupons for wheat and rice for more than six units in any one month, whatever be the size of his family.

2. Departments and offices are informed that they should not in future send copies of the statements referred to in para. 6 of Home Department O. M. No. 805/48-Pub., dated the 30th June 1948 and in clause (f) of para. 4 of Home Department, O. M. No. 805/48-Pub.(C), dated the 14th July 1948, to Accountant General, Central Revenues. One copy of these statements should continue to be sent to the Supervisor, Essential Supplies Scheme, as hitherto.

H. K. CHAINANI,
Deputy Secretary to the Government of India.

To

All Departments and Offices of the Government of India in Delhi.

GIPD—L160HD—26-8-48—300

No. 805/48-Pub.(C).

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

New Delhi, the 29th October, 1948

OFFICE MEMORANDUM.

Subject: —*Supply of wheat and rice at concession prices to Government servants drawing Rs. 300 or less per month.*

Reference para. 2 of Home Department O. M. No. 119/48-Pub. (C), dated the 20th [illegible] 1948, and para. 2 of Home Department O. M. No. 805/48-Pub. (C), dated the 14th July 1948, in which it was stated that supplies of wheat and rice at concession prices will be issued only for the Government servant himself and his wife and children, if they are resident with him, in Delhi. In modification of these orders, it has now been decided that concession coupons may also be issued for the following dependents if they are residing with and wholly dependent upon the Government servant concerned:—

(1) Parents,

(2) Sisters, and

(3) Minor brothers.

2. The above concession will be subject to the restrictions contained in para. 1 of Home Department O. M. No. 805/48-Pub. (C), dated the 26th August 1948, under which no Government servant can be given concession coupons for wheat and rice for more than six units in any one month, whatever be the size of his family.

3. It has been decided to grant the above concession for the present for the months of November and December only. A further communication will be sent

The Simla Central Government Servants'
Supply Committee.

Simla, the 29th June 1943.

Office Memorandum.

The undersigned has the honour to request that information in regard to the number of Central Government servants on the Simla establishment of your Department/Office who are drawing pay/ Rs.40/-, per mensem, or less may be communicated in the form of a statement as shown below to reach him not later than the 5th July 1943

I.	II.	III.	
No. of servants.	No. of families.	Proportion required of	
		Wheat	Rice.

2. : Families under column II should include only the wife and children of a Government servant actually resident in Simla; and for calculating the total number a child above ten years of age should be reckoned as an adult, between the ages of three and ten as one-half an adult, and below the age of three should be ignored. Under column III the proportions in which wheat and rice are required should be indicated by assuming that each adult will be entitled to 20 seers of grain monthly. The distribution of this amount between wheat and rice should be worked out in whole seers for each family and the totals struck for wheat and rice entered separately in column III.

3. Departments/Offices will find it convenient to elicit in writing from all Government servants included in the census now to be taken their personal choice between accepting grain at concession rates and forfeiting the monthly addition of Rs.2/- to dearness allowance sanctioned from the 1st June 1943.

4. Government have now amplified their orders of the 11th and 15th June 1943 in the following particulars and it is important that these should be explained to all concerned before they commit themselves in writing one way or the other:-

(1) All who accept coupons for grain at concession rates will from the first of the month of acceptance forfeit finally the extra Rs.2/- recently sanctioned unless one or other of these events supervenes -

(a) He is transferred from Simla;
(b) He quits Simla on leave; or
(c) His authorised medical attendant certifies that he or his family must adopt a diet that excludes wheat and rice.

(2) Government intend no further increase in cash dearness allowance; but if, by force of circumstances, they concede such an increase, they retain discretion to deny such increase to those who accept concession issues under the present scheme.

(3) The concession rates that Government are now offering are:- Wheat at Rs.9/- per maund; Rice (basmati mongra or equivalent) Rs.13/- and rice (military mongra) Rs.11/- per maund. These prices are liable to revision. The monthly quantities admissible at these rates are :-

For the Government servant himself, his wife and dependant children over 10 years of age 12 chattaks daily rounded to 22½ seers or 9/10th of a maund monthly; and for each child between 3 and 10 years of age half that quantity. This monthly ration or any less amount may be drawn only for those

actually.....

actually resident in Simla for the major part of the month.

5. The Committee hope to arrange from early in July for the supply of whole wheat on these terms by two or more flour millers in the main bazaar: these have offered to mill the grain from additional charge of Rs.-/8/- a maund, with a one seer deduction in delivered weight for each maund, if the order for flour is given when the coupon is presented for grain. It is hoped presently to arrange similarly for the supply of rice. Coupons will be issued only in 10, 5 and 2½ seers sizes. All payments to the authorised dealers must be in cash at delivery. A supervisor is being provided by Government to ensure that supplies of grain and flour are kept up to standard.

LOR Tennant

Chairman,
The Simla Central Government Servants' Supply Committee.

R.Singh,89-vi.
5-90.

To Crown Representative Office (Pol. Dept.).
~~Central Intelligence Officer,~~
~~Lahore/Simla.~~ Simla.

Simla Central Government Servants
Supply Committee.

Gorton Castle, Simla, the 17th July 1943.

OFFICE MEMORANDUM.

In continuation of the office memorandum from this Committee, dated the 29th June 1943, the undersigned is directed to forward, for information a copy of a letter from the Government of India in the Finance Department No.F.7(10)-W/43, dated the 14th July 1943, regarding the supply at concession rates of certain essential commodities to those Central Government employees in Simla who are drawing pay of Rs.40/- a month, or less. It is requested that the information asked for in the office memorandum referred to above may now be communicated to the Committee as soon as possible.

SECRETARY.

All Departments, Finance Department,
etc., etc.

Copy of Finance Department No.F.7(10)-W/43, dated the 14th July 1943, addressed to the President, Simla Central Government Servants Supply Committee, Simla.

Subject:- Dearness allowance and concessional supply of foodstuffs for Government servants in Simla.

With reference to paragraph 2 of this Department Office Memorandum No.F.2(40)-W/43, dated the 7th July 1943 (copy

enclosed).....

enclosed), I am directed to say that Government servants in Simla will not until further notice be debarred from drawing dearness allowance at the enhanced rates sanctioned in this Department Notification No.F.2(40)-W/43, dated the 15th June 1943, if they participate in the subsidised food supply scheme sanctioned for Simla.

Kumar, 17-vii-43.
80 copies.

From

The Secretary,
Simla Central Government Servants' Supply Committee,

To

All Departments and Offices of the Central Government
stationed in Simla.

Simla, the 7th August 1943.

Sir,

The Government of India will shortly be issuing official orders extending, with certain modifications, the scheme for the concessional supply of wheat and rice sanctioned for Delhi in the Home Department Office Memorandum No.305/43-Public(c), of the 14th July 1943, to corresponding classes stationed in Simla. This means that without forfeiting for the present the benefit of the addition to dearness allowance sanctioned in Government orders of the 15th June 1943 all eligible Government servants who join the scheme may obtain wheat flour at approximately 4 seers to the rupee and/ or rice of varying qualities at something like three-fourths of the retail prices in Simla for themselves and any members of their family proper, i.e., wives and dependants actually residing with them in Simla. The montly maxima that will be supplied at these concessional rates are for each adult 8 chhataks daily, rounded to 15 seers monthly, if the Government servant is in superior service, and if in inferior service 12 chhataks daily rounded to 22½ seers monthly. Children over 10 will count as adults, between 3 and 10 as half-adults, and below 3 not at all. Each Government servant must on joining the scheme sign a declaration about the number of the family actually residing with him in Simla and agree to pay montly in return for his ration card and coupons entitling him to draw grain from approved shops in Simla a sum of annas four if his pay exceeds Rs. 125/- per mensem or annas two if it is less than Rs. 125, unless he is an inferior servant in which case the monthly charge will be half an anna.

2. In order that practical effect may be given to this scheme at the earliest possible date, each department and office must submit a census (as in the "pro forma" annexed) of its personnel willing to join the scheme with details of the size of families and/"units" of their monthly entitlement units (15 seers being the monthly unit for adults of the superior service and 22½ seers for adults of the inferior service). An estimate must also be given in maunds and seers of how much each head of a family wishes to take in wheat and how much in rice; this subdivision between wheat and rice is not binding on the Government servants for all time but approximate figures of this distribution are now wanted to enable contracts to be concluded with grain merchants in Simla, who must be told what monthly maundage is likely to be wanted of wheat and rice respectively. The Delhi scheme offers various qualities within those subdivisions, but to enable the scheme to be quickly introduced in Simla, the Committee proposes to offer in the early weeks only one quality of wheat a (Sharbati) and two of rice basmati for superior servants and basumati tota i.e. broken rice for inferior servants. Those therefore who want to take all or a portion of their grain in rice should indicate which of those qualities they propose to take in the first month, which will probably be the month of September. If there is a general desire thereafter for a wider choice, this will be given in both wheat and rice as soon thereafter as is practicable.

3. As soon as this census is complete, the Committee will enter into contracts with two or three wheat and two or three rice merchants in Simla binding them to sell to Government servants on presentation of valid coupons quantities not exceeding those entered on their ration cards at prices which will be notified periodically by the

Committee.....

Committee and will in the first month be approximately Rs. 10 pe maund for wheat flour, Rs.13 to 19 for superior rice and Rs. 14 fo inferior rice. The purchaser will be supplied monthly by his head of office with coupons entitling him to various weights (the smallest 2½ seers) of grain and rice, making up his total monthly entitlement according to his ration card. These cards and coupons will be issued by his office about the beginning of each month and he must then say how much he wants in wheat and how much in rice and what quality of rice he proposes to take, and see that he gets the correct kind and number of coupons, since he may not exchange them for coupons for any other kind or quality during that month. Government servants will be expected to take their supply from the dealer to whom he is assigned for the month, but may go to another if that dealer cannot supply him on demand. The purchaser will pay the dealer in cash at the current published rate for what he takes and give the appropria te coupons in exchange. If he desires his wheat to be ground into flour, he may have it done for eight annas a maund (loss wastage at one seer a maund) if he gives his order along with the coupon.

4. For general information it is added that the dealers receiving these coupons will present them after the close of each week to the Committee, which will arrange for the payment to the dealer of the difference between what he has received from the purchaser and the price at which he has contracted to the Committee to sell the grain during that week. The aggregate loss to Government will be charged to a general Civil Head if the coupons are issued by non-commercial Civil departments; but, if issued by commercial departments, to the appropriate departmental head. A Supervisor is being appointed to ensure that all shops supply the requisite qualities of grain and give correct weights and proper service, and any complaints should be made to the Supervisor. Departments etc. will be expected to co-operate in this supervision by detailing according to a monthly programme men in rotation to help him at the issue hours morning and evening in each shop. These "issue hours" will probably be 1½ hours before and after normal office hours daily.

5. Departments and Offices will now realise the practical importance of taking this census of demands quickly and accurately if the contracts are to be made and coupons issued to have effect from the 1st September 1943. The Committee realises that departments are now sending in figures for the 'Rs. 40 and under' class; but as these figures will not disclose the precise distribution between wheat and rice and the various qualities of the latter, the current census of this class should now be dropped and a new census taken for all Government servants on pay of Rs. 300 and under, in two groups; superior and inferior, in view of their differing title to units.

I have the honour to be,
Sir,
Your most obedient servant,

Secretary.

[illegible]/V.
D. 80.

92

Government of India Press, Simla.

(Press Sla. 6[8])

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M152	Army Instrument	002	do	Engage in Exa ing		12	1.30	1/2		
				Half time		1.30	2			8
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				Half time		6	6-30			
M 215	Army Equipment	400	do	Cutting by machine 2 sets		1.30	2.30	2		2 6
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The
Simla Central Government Servants'
Supply Committee.

Simla, the 2nd September 1943.

To

ALL CENTRAL GOVERNMENT DEPARTMENTS AND OFFICES IN SIMLA.

SUBJECT :—*Instructions for the issue of ration cards, coupon books, etc., to members of the Simla Grain Concession Scheme and their use by members.*

The Simla Central Government Servants' Supply Committee has arranged for the supply of wheat and rice at concessional rates by certain dealers in Simla whose names and addresses are shown below with effect approximately from the 1st September 1943 :—

A. The Chawla Flour Mills, Boileauganj Bazar.

B. The Lakshmi Flour Mills, Edwardes Ganj.

C. The Himalaya Oil and Flour Mills, " Dilkusha ".

D. The Madho Ram Gupta Flour Mills, Edwardes Ganj.

It remains for departments and offices to do their part in giving the scheme prompt and due effect ; and, to expedite procedure these instructions are issued for general guidance :—

I. *General.*—Departments and offices are reminded that the conditions of membership are prescribed in the Finance Department letter No. F.7(10)-W|43 of the 17th August 1943, and that they are responsible for seeing them fulfilled. In particular the following points should be noted :—

(1) Each eligible person must formally join the scheme, evidence of which is the issue to him of a ration card.

(2) The eligible members of a family are wives and dependent children only, who must be resident in Simla.

(3) Those Government servants who are residing in hotels and boarding houses (*i.e.*, institutions run for profit) are ineligible for membership, but not those living in Government servants' chummeries.

(4) Monthly entitlement is one unit of wheat or rice for each adult, children between the ages of 3 and 10 years being limited to half a unit, and children under 3 being excluded. A unit for an adult is 15 seers if the Government servant is in superior, and 22½ seers if in inferior, service ; but no family however large may have monthly more than 6 units, *i.e.* 90 seers for a superior and 135 seers for an inferior servant.

(5) The maximum " entitlement " is to be entered on joining the scheme at the top of each ration card but this entry must be amended if the size of the family in Simla changes, the opportunity for doing so being provided when the individual produces his ration card towards the end of each month as his warrant for the issue to him of coupons for the ensuing month.

(6) No individual may take more coupons in any month than he personally requires for his family for that month.

(7) Coupons are printed in convenient sizes—2½ seers being the smallest ; and to save paper the fewest possible coupons should be issued that will collectively make up the individual's demand for the month. Should a 1½ seer size be needed to complete an inferior servant's entitlement he should be issued a 2½ seer size in alternative months instead.

(8) Until further notice Government servants are required to take their wheat and/or rice from the merchant indicated to them when the coupons are issued. If possible some freedom of choice will be given in subsequent months. Those taking wheat should note that they may have it milled on the terms shown on the back of their coupons ; but if they want the wheat cleaned as well before milling they must settle their terms for this process separately with the merchant.

(9) Government have appointed a Supervisor, Mr. Jai Gopal, M.B.E., C/o. Auditor General's office—telephone No. 3628—to ensure by regular inspections that the grain actually supplied is up to the standard contracted for, which is " fair average quality ". Serious complaints about inferiority should be made promptly to him, but trivial or frivolous complaints will not be welcomed, and all must be patient in the early weeks till readjustments can be made.

(10) Membership fees, as. 4, if pay exceeds Rs. 125 p. m. and as. 2 for Rs. 125 and under (except inferior servants who pay half an anna) must be collected for September in exchange for the ration cards and coupons for September, and thereafter in exchange for coupons for subsequent months. The total collected with a list of members and their monthly subscriptions working up to this total must be sent to the Supervisor, Mr. Jai Gopal, M.B.E., C/o. Auditor General's office about the 8th of each month.

II. *Accounts and Forms.*—Samples of the ration cards and coupons are enclosed. A formal requisition for the number of ration cards immediately required and the estimated requirements for September of coupons (wheat and rice separately) should be brought by a responsible member of each office (to whom they will be delivered personally) to the Committee's office (Room 110 in Gorton Castle) after the 31st August. While the coupons will be machine numbered, the ration cards will not be so numbered, but bear the same M.S. number as is assigned to the individual in the office Membership Register. This Register should detail the number of each member's family, their monthly entitlement, the quantity and denomination of coupons actually with their machine numbers, and the signature of the recipient by way of receipt for them, to which the issuing officer will add his initials. In fact these entries of issues duplicate those to be made at the same time in the ration card.

2. In issuing coupons for both Wheat and Rice the head of office will indicate orally or in writing the name of the merchant to whom it is to be presented. The apportionment of demands over the four firms whose tenders have been accepted should be as nearly as possible equal within each office, and individuals may choose their supplier only subject to this condition.

3. A local audit of the records maintained in each office in this connection will be imposed later on to see that the coupons are not over-issued and that a regular numerical account is kept of the coupons received, issued and held in stock—sample form attached. To safeguard against any forged coupons being paid for by the Committee, offices will send to the Committee's office on the 8th, 15th and 22nd of every month the serial numbers of the coupons of the various denominations received, issued and on hand with them in the form attached.

W. R. TENNANT,

President.

REGISTER OF MEMBERSHIP.

[*O.N.*—A list to be returned at the commencement of the register separately for superior and inferior servants.]

Page

1. No. ———————— (Repeated on Ration card).

2. Name and designation ————————

3. Unit admissible ————————

4. Particulars of family :—

Monthly entitlement.

	Wheat.	Rice.	Total.
a. Self			
b. Wife			
c. Children			
d. Children between 3 and 10			
Total	———	———	———
	———	———	———

Ration card received.

Signature of member.

Signature of Officer approving the calculations.

Record of coupons issued.

Month.	No. of coupons issued.		Initials.
	Wheat.	Rice.	

1224HD—100—1-9-43—GIPS

THE
SIMLA CENTRAL GOVERNMENT SERVANTS
SUPPLY COMMITTEE.

.....

Simla, the 19th November '43.

...

OFFICE MEMORANDUM.

Subject:- Supply of wheat and rice at concessional rates to certain classes of Central Government servants.

...

The undersigned has the honour to forward herewith a copy of the Home Department office memorandum No.305/43-Public(C), dated the 29th October 1943. It is requested that concession coupons may be issued for November and December for the dependant parents, sisters, and minor brothers also who are actually residing in Simla and satisfy the conditions laid down in the memorandum.

Secretary.

All Departments and Offices of the Central Government located in Simla.

1/19.

No.305/43-P u b l i c(C).
Government of India,
Home Department.

.....

New Delhi, the 29th October 1943.

.....

OFFICE MEMORANDUM.

Subject:- Supply of wheat and rice at concession prices to Government servants drawing Rs. 300 or less per month.

Reference paragraph 2 of Home Department Office Memorandum No.119/43-Public(C), dated the 29th May 1943, and paragraph 2 of Home Department O.M. No.305/43-Public(C), dated the 14th July 1943, in which it was stated that supplies of wheat and rice at concession prices will be issued only for the Government servant himself and his wife and children, if they are resident with him in Delhi. In modification of those orders, it has now been decided that concession coupons may also be issued for the following dependents if they are residing with and wholly dependent upon the Government servant concerned:-

(1) Parents,
(2) Sisters, and
(3) Minor brothers.

2. The above concession will be subject to the restrictions contained in para. 1 of Home Department Office Memorandum No. 305/43-Public(C), dated the 26th August 1943, under which no

Government ..... .

Government servant can be given concession coupons for wheat and rice for more than six units in any one month, whatever be the size of his family

3. It has been decided to grant the above concession for the present for the months of November and December only. A further communication will be sent to Departments and Offices, in case it is decided to continue the concession after the end of December, 1943.

4. In the statement of concession price coupons, which is now sent to the Supervisor, in the form prescribed in para. 4 of Home Department O.M. No.305/43-Public(C), dated the 14th July 1943, columns 3 and 4 may be modified as follows:-

Dependents entitled to concession price coupons (i.e. wife, children parents, sisters and minor brothers living with the Government servant in Delhi)

No. of persons over 10.	No. of persons between 3 and 10.
3	4

S-80-19-11-43

H.K. CHAINANI,
Deputy Secretary to the Government of India.

To,

All Departments and officers of the Government of India in Delhi.

.....

THE SIMLA CENTRAL GOVERNMENT SERVANTS SUPPLY COMMITTEE.

Simla, the 11th January, 1944.

Office Memorandum.

Subject:-Supply of wheat and rice at concessional rates to certain classes of Government servants.

The undersigned is directed to invite a reference to this Committee's Office Memorandum dated the 7th December, 1943 and to say that the supply to dependent parents, sisters and minor brothers of Government servants actually residing in Simla of wheat and rice at concessional rates may be continued for a further period of 3 months from the 1st January, 1944 on existing terms. This concession may be withdrawn if Government decide that its continuance is not justified.

Secretary.

To

All Departments and Offices of the Central Government located in Simla.

"870. 13.1.44".

SIMLA CENTRAL GOVERNMENT SERVANTS' SUPPLY COMMITTEE.

Dated Simla, the 21-1-1944.

OFFICE MEMORANDUM.

Please refer to Simla Central Government Servants' Supply Committee, Memorandum dated the 2nd September, 1943. The undersigned is directed to state that the Committee has decided that :-

(i) From 1st February 1944, to the 21st March 1944 inclusive all coupons issued for wheat will entitle Government servants to take an equivalent weight of wheat flour (Atta) at the reduced rate of Rs.10/-/- net per maund of 40 seers and

(ii) that monthly membership fees are halved for superior and suspended for inferior servants already members of the scheme during this period.

SECRETARY.

To

All Departments and Offices of the Central Government located in Simla.

S. 70.

SIMLA CENTRAL GOVERNMENT SERVANTS' SUPPLY COMMITTEE.

Dated Simla, the 26th February 1944.

Office Memorandum.

The undersigned is directed to invite attention to the ~~xxx~~ Instructions dated the 2nd September 1943 issued by the Simla Central Government Servants' Supply Committee prescribing the procedure for issue of ration cards, coupons, etc to the members of Simla Grain Concession Supply Scheme. The Auditors have pointed out that these Instructions are in one respect at variance with Government orders. It has therefore, been decided to substitute the words "Calculated as for a Government servant in superior service, i.e. 90 seers for the words "i.e. 90 seers for superior and 135 seers for an inferior servant" occurring in last sentence of para 1 (4) of the Instructions. It therefore follows that maximum monthly grain issue for an inferior servant also is 90 seers and not 135 seers.

2. It is once more emphasised that it is essential that Departments should at the time of issue of coupons score out in ink the grade of rice "Basumati ii" or 'Tota' not required. The erasure should be attested by the signature of the issuing officer. If both are required separate coupon should be issued for each. In this connection attention is also invited to this office memorandum dated 25th January, 1944.

Secretary.

To

All Departments and offices of the Central Government located in Simla.

S. 35.

SIMLA CENTRAL GOVERNMENT SERVANTS' SUPPLY COMMITTEE.

Dated Simla, the 27th March 1944.

OFFICE MEMORANDUM.

The undersigned is directed to say that the Government of India have since approved the continuance of the Grain concessional Supply Scheme for the month of April 1944.

2. In view of the present need for economy in paper it has also been decided that entries for the month of April 1944 should be made in the existing ration cards by inserting suitable additional columns instead of issuing fresh cards.

3. Attention is once more invited to memorandum dated the 25th January 1944 and dated the 26th February 1944 respectively with the remark that it is essential that departments should at the time of issue of Rice coupons score out in ink the grade of rice "Basmati II" or "Tota" not required. Any subsequent unavoidable correction or erasure should be attested by the signature of the issuing Office.

Sd. A.W. Lovatt.
Secretary.

To

All Departments and offices of the Central Government located in Simla.

No. F. 5 (78)-R.I|43.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

Simla, the 29th March 1944.

OFFICE MEMORANDUM.

SUBJECT :—*Revision of the existing rates of road mileage and daily allowances.*

The undersigned is directed to state that the Government of India have had under consideration the question whether the present general rise in costs necessitates any revision of the rates of road mileage and daily allowances now admissible to Central Government Servants, and have been pleased to decide that the existing rates of such allowances contained in Supplementary Rules 46 and 51 shall, with effect from the 1st March 1944, and until further orders, be modified as indicated in this Office Memorandum.

2. *Mileage allowance for journeys by road.*—The new rates of road mileage allowance shall be as follows for each mile travelled :—

To a Government servant of the first grade	Eight annas.
To a Government servant of the second grade	Six annas.
To a Government servant of the third grade	Two annas & six pies.
To a Government servant of the fourth grade	One anna & six pies.

For the specially expensive localities included in Appendix 18A in Volume II of the Posts and Telegraphs Compilation of Fundamental and Supplementary Rules, the rates of road mileage allowance shall be either the old rates (i.e., the rates prescribed by Supplementary Rule 46 together with the existing percentage or *ad hoc* increases) *or* the revised rates as stated above without any percentage or *ad hoc* increases, whichever are higher.

3. *Daily allowance.*—Daily allowance shall be admissible on the following revised scale :—

(a) *To a Government servant of the first grade.*

Pay upto Rs. 750	Rs. 6-4-0.
Pay exceeding Rs. 750 but not exceeding Rs. 1,000	Rs. 7-8-0.
Pay exceeding Rs. 1,000	Rs. 7-8-0 for the first Rs. 1,000 *plus* Rs. 1-4-0 for every additional Rs. 500 or fraction thereof subject to a maximum of Rs. 12-8-0.

(b) *To a Government servant of the second grade,*

Three annas for every Rs. 12-8-0 or fraction of Rs. 12-8-0 of pay, subject to a maximum of Rs. 6.

(c) *To a Government servant of the third grade,*

Three annas for every Rs. 12-8-0 or fraction of Rs. 12-8-0 of pay, subject to a minimum of annas 12 if pay is not less than Rs. 35 and annas 10 if pay is less than Rs. 35.

(d) *To a Government servant of the fourth grade,*

Eight annas.

4. For the specially expensive localities of Bombay, Calcutta, Delhi, Karachi, Madras and Simla, and in supersession of the existing rates, the rates of daily allowance shall be as follows :—

Delhi, Simla, Madras and Karachi.

(a) For a Government servant of the first grade :	
Pay upto Rs. 750	Rs. 10
Pay exceeding Rs. 750	Rs. 10 for the first Rs. 750 *plus* 0-8-0 per Rs. 250 or fraction thereof subject to a maximum of Rs. 12-8-0.

Bombay and Calcutta.

(a) For a Government servant of the first grade :	
Pay upto Rs. 750	Rs. 12-8-0.
Pay exceeding Rs. 750:	Rs. 12-8-0 for the first Rs. 750 *plus* 0-8-0 per Rs. 250 or fraction thereof subject to a maximum of Rs. 15.

(*b*) For a Government servant of the second grade : Four annas for every Rs. 12-8-0 of pay or fraction thereof subject to a minimum of Re. 1 and a maximum of Rs. 8.	(*b*) For a Government servant of the second grade : Six annas for every Rs. 12-8-0 of pay or fraction thereof subject to a minimum of Rs. 6 and a maximum of Rs. 10.
(*c*) For a Government servant of the third grade : Four annas for every Rs. 12-8-0 of pay or fraction thereof subject to a minimum of Re. 1-8-0.	(*c*) For a Government servant of the third grade : Six annas for every Rs. 12-8-0 of pay or fraction thereof subject to a minimum of Rs. 2.
(*d*) For a Government servant of the fourth grade : Twelve annas.	(*d*) For a Government servant of the fourth grade : One Rupee.

For the specially expensive localities included in Appendix 18A in Volume II of the Posts and Telegraphs Compilation of Fundamental and Supplementary Rules, other than the six towns referred to above, the old rates of daily allowance *plus* the existing percentage or *ad hoc* increases as the case may be, *or* the rates fixed in these orders for ordinary localities, whichever are higher, shall be admissible.

Under Secretary to the Government of India.

To

All Departments of the Government of India [including the Financial Adviser, Military Finance, the Financial Adviser, Communications and the Additional Financial Adviser (Supply Finance), the Political Department ; the Financial Commissioner, Railways ; the Crown Finance Officer ; the Secretaries to the Governor-General (Public), (Personal) and (Reforms) and the Secretary to the Executive Council of the Governor General].

No. F. 5 (78)-R.I/43.

Copy forwarded to all Provincial Governments, the Government of Burma (Simla) ; all Chief Commissioners ; the High Commissioner for India ; the Joint Financial Adviser, Munitions Production, Calcutta ; the Joint Financial Adviser, Supply ; the Joint Financial Adviser, Food ; the Joint Financial Adviser (Cotton Textiles), Bombay ; the Federal Court ; the Military and Private Secretaries to His Excellency the Viceroy ; the Central Board of Revenue ; the Auditor General of India ; the Mint Masters ; the Master, Security Printing, India ; all Accountants-General and Comptrollers ; the Deputy Accountants-General under the Accountant-General, Posts and Telegraphs ; and the Accounts Officer, Telegraph Check Office, Calcutta ; the Director of Railway Audit and all Railway Audit Officers under his control ; the Chief Accounts Officers, East Indian Railway, Calcutta ; Bengal and Assam Railway, Calcutta ; Great Indian Peninsula Railway, Bombay ; North Western Railway, Lahore ; and Burma Railways, Simla ; the Director of Railway Clearing Accounts Office ; the Director of Audit, Defence Services ; the Chief Controller of Supply Accounts ; the Controllers of Supply Accounts (Civil), Calcutta and Bombay ; the Controller of Food Accounts ; the Officer-in-Charge, New Mint, Lahore ; the Deputy Financial Advisers (Supply), Bombay, Madras, Cawnpore and Lahore ; and the Chief Accounts Officer (American Purchases), New Delhi.

Copy also forwarded to the Red Cross Commissioner, India, Simla, and the Controller General, Army Provisions (Eastern Group), Simla.

L226FinD—1,400—29-3-44—GIPS

The Times of India Tuesday Jan. 11, 1944

DEARNESS ALLOWANCES

While labour may be treated even more generously than at present, thousands of middle class families will lose such dearness allowance as they already receive. That will be the general effect of the Excess Profits Tax (Computation of Profits and Capital) Rules if they are brought into operation in the form proposed by Delhi. The Draft Rules propose that in the assessing of Excess Profits Tax employers shall be allowed to charge against profits dearness allowances up to the point where pay and dearness allowance reach a total of Rs. 300 a month, and bonuses to manual wage earners at the rate of three months wages in each year. It will be "unreasonable" to pay dearness allowances to employees earning above roughly Rs. 250, while their bonuses and commissions, if any, must be limited to double what they received before the war, or, if none was previously paid, to one per cent. of present profits.

Investigation into actual wage and salary conditions in business and industry shows that these proposals are very far from equitable. At present dearness allowances are paid to nearly all employees, and judged by the huge rise in the basic costs of living—food and clothes etc.—everyone earning an income has need of assistance of this nature if a drastic downward revision of his domestic budget is to be avoided. This applies just as much to the higher salary groups where increasing income tax rates have borne most heavily. Consequently there is a very good case for a graded scale of dearness allowances right through the payroll with the minimum and maximum fixed not in percentages, but in sums of money.

The proposal to limit bonuses and commissions to twice pre-war payments or one per cent. of present profits is likely to produce either fantastic results or serious hardship. One of the most badly hit sections of the community is the clerical and other staffs who are outside the provisions for the manual wage earners, but whose pay does not exceed Rs. 500 a month. Considering the great increase in the cost of living in proportion to their earnings, it is most unreasonable that these employees should receive less by way of bonus than manual labourers. Moreover, certain groups of employees have always depended on bonuses and commissions for part of their incomes. It is therefore unfair, after the lean pre-war years, to expect them to accept at a time of inflated living costs a very heavy cut in the customary rates of commission or bonus. The fact that some of these payments may be very large is liable to be offset by the present heavy taxation rates. In any case, an agreed [redacted] limiting bonuses in pro-

Presumably these new E. P. T. rules were devised as an anti-inflationary measure, and, apart from the constitutional issue raised by the Indian Merchants' Chamber, we doubt their efficacy for three reasons. The main bulk of payments to employees goes to the lowest income groups, who pay little or no income tax and now earn as much as three or four times pre-war rates. They therefore constitute the most powerful inflationary factor. The limitation of pavments to the medium and higher income groups will have little effect on general price levels—the crux of inflation—though considerable hardship may be imposed. Finally, there is nothing in the rules to prevent evasion by giving employees a general increase in permanent wage rates. Such a step might cause serious trouble after the war, but past experience proves that such a risk will not deter employers anxious to evade present taxation.

Submitted for [illegible]
[illegible]
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